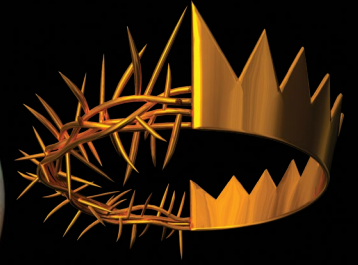


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OFFERINGS

Holy to the Lord

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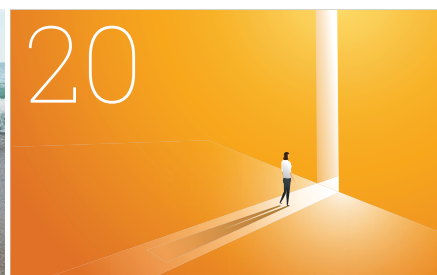
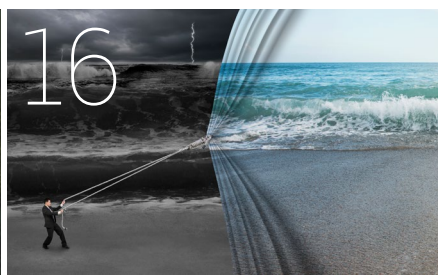
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Offerings: Holy to the Lord

It is common knowledge that the ratio of tithe to offerings is always in favor of tithe. More recently, while observing how the COVID-19 crisis is affecting members' giving, I've noticed that there is a clear trend: while there is a reduction in tithe, there is a significantly higher reduction in offerings. My inquisitive mind, and probably yours as well, has led us to consider some possible reasons for the disproportionate drop in offerings.

After mentally controlling for all other variables, I'm inclined to believe that the situation is fundamentally related to the importance we give to offerings. Is it not true that most of us use the adjective "holy" exclusively for the 10 percent tithe, and not for offerings? The word "holy" conveys the idea of sacred, set apart, and mandatory. As faithful Seventh-day Adventists, we are prone to respect and honor what is declared to be holy. I have often used this line of reasoning to convince believers of the importance of returning tithe. Unfortunately, offerings seem to not enjoy the same "holy" halo. What does the Bible say?

Interestingly, the Scriptures declare the two expiatory offerings, the sin and guilt offerings, as "most holy" (Lev. 6:25; 7:1). In addition, the grain and food offerings are described as "most holy part" and "too sacred" (Lev. 2:3; 22:10). Both offerings, grain and food, were not meant for atonement, but to worship God and acknowledge His provision for the needs and life of His children. As such, these offerings should inform our current practice. Hence, it is very appropriate to bring back the "holiness" to our teaching of offerings.

Our aim for this issue of the Dynamic Steward is to revisit the scriptural foundation for our practice and teaching regarding offerings. We are thankful to the group of Adventist scholars and stewardship educators who delved into this subject from their various areas of expertise. Their submissions bring a refreshing perspective to this important discipline of the Christian's journey.

—Aniel Barbe, Editor



OFFERINGS IN THE BIBLE

A THEOLOGICAL OVERVIEW

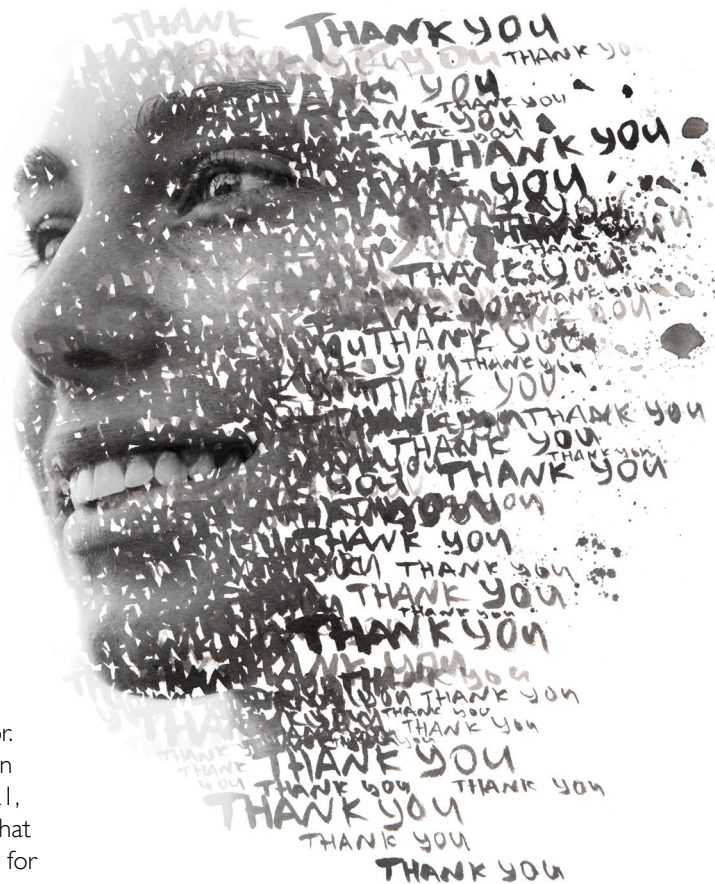
ÁNGEL MANUEL RODRÍGUEZ

The people of God bring offerings to the Lord because it is His loving will for them. Like tithe, offerings are to be brought to God as an act of respectful obedience. While tithe is primarily a moral duty (tithe belongs to God), offerings are primarily an expression of gratitude to God (Mal. 3:10). The Bible contains a significant amount of information about offerings that reveals a number of important and common themes. We will discuss and summarize only some of the most important ones.

Theological Basis

Theologically, the practice of bringing offerings to the Lord is related to several interrelated ideas that express aspects of God's character as He relates with humans. The first is *soteriology*: that is, God's constant and loving disposition to save humans from the power of sin; He is the Savior. Salvation is a revelation of God's grace and reaches us as an undeserved gift to be accepted by faith in Christ (Rom. 3:21, 22). God's self-revelation disclosed the unfathomable fact that He is the greatest giver in the universe in that He provides for everything needed to preserve life on the planet, and He gave His only Son for the salvation of the world (John 3:16). This glorious gift was prefigured in the Old Testament sacrificial system. Throughout the ancient Near East, offerings propitiated divine wrath and made the offerer acceptable to the gods. This was salvation by works.

In the Bible, the wrath of God, provoked by human sin, is also resolved through a sacrifice/an offering. The difference is that the biblical God knows that humans do not possess anything valuable enough to resolve the problem caused by human sinfulness and rebellion. Consequently, God provided the sacrifice capable of reconciling humans to Him, represented in the Old Testament by the expiatory sacrifices/offerings (Lev. 1-4). God gave to the Israelites the blood of sacrificial animals to make atonement for them on the altar (Lev. 17:11). Those sacrifices were in themselves ineffective in bringing a final resolution to the problem of human sin. The divine design pointed to and intended to show that the most important offering was going to be given by God to cleanse us from sin (Isa. 52:13-53:12; Heb. 10:14; Rom. 3:25). The Lord was to provide the Lamb (Gen. 22:8, 13), and the New Testament reveals that He indeed provided the Lamb (John 1:29). We now hear the voice of Jesus speaking to us: "For God so loved the world that He gave His only begotten son" (John 3:16).* The lesson is clear; we should never bring an offering to the Lord



seeking to obtain His favor or love, because these are ours through an offering that we could not provide, that He in fact brought forth for us. This divine offering of disinterested love displays the most important theological foundation for our giving: we give because God gave first, and, consequently, in our giving we reflect His character. Since God provided that most costly offering, we are now enabled and expected by God's grace to bring to Him an acceptable offering (Mal. 3:10).

The second element in the theological foundation for true offerings is God's *faithfulness* to His promises and the reliability of His word. His character is such that what He says is what He does (cf. Titus 1:2). He promised to bless His people, and He did it. When the Israelites brought the firstfruits of the land to the Lord as an offering, they affirmed God's trustworthiness: "I declare this day to the Lord my God that I have entered the land which the Lord swore to our fathers to give us" (Deut. 26:3)—and expressed their gratitude. "I have brought the first of the produce of the ground which You, O Lord have given me" (verse 10). God also promised to dwell with humans, providing them with an identity and supplying their needs, and He fulfilled His promises (cf. John 1:14; Matt. 5:45; Acts 17:25). We can only give Him from what He "has given" us in fulfillment of His promises, therefore the blessing precedes bringing an offering (Deut. 16:17; 1 Chr. 29:14).

The *third element in the theological foundation for offerings is God's lordship*. The God who saved us freely and who is faithful to His promises, is also our Lord and deserves homage. He is our King, and we cannot come before Him empty-handed (Deut. 16:16). Malachi asked the priests, who were offering to the Lord defective offerings, "Why not offer it to your governor? Would he be pleased with you?" (Mal. 1:8). God is the ultimate Lord, and we show Him respect and honor through our offerings. The three kings identified Jesus as the King of kings and gave Him gifts of homage (Matt. 2:1-11; cf. Isa. 18:7). The psalmist announced, "Kings will bring gifts to You" (Ps. 68:29); they will recognize His lordship.

Motivation for Giving Offering

The three theological concepts listed above also provide the most important motivation for human giving, namely, gratitude on account of God's grace and loving rule over us. First, there is God's grace. Humans are called and challenged to give because God's grace revealed itself in the free gift of salvation through Christ (Rom. 5:15). Christians are motivated to give because God, who keeps His promises, is constantly blessing and protecting His people (cf. 2 Cor. 8:1, 2). Divine grace can soften the human heart and make it benevolent (cf. 2 Cor. 8:9).

Second, the recognition of the lordship of God should motivate us in our giving. The fact that there is one Lord who rules the universe and owns everything in it lies at the root of benevolence (Ps. 24:1; 50:8-14). This most wonderful God allows us to assist Him as stewards of His creation (Gen. 1:28). This divine work assignment reveals the great value God's grace has placed on us and provides a valid purpose for our existence. God wills us to be His stewards, and His will for us is always good in that it seeks to enrich and transform us.

A third motivation for giving is found in the recognition that God is working through His church for the salvation of humanity (Acts 1:8). He gave us a mission, and He has also given us the means to achieve that mission—it is in our pockets or purses or credit cards. Paul said to the Corinthians that God "will supply and multiply your seed for sowing and increase. . . . You will be enriched in everything for all liberality, which through us is producing thanksgiving to God" (2 Cor. 9:10, 11). Offerings and the fulfillment of the mission of the church are inseparable. Nothing should be more important for believers than the proclamation of the gospel of grace; they should count it a privilege to be instruments of God in that task.

In summary, we could say that what motivates Christians to give offerings is their love for God, a selfless love whose focus of attention is God and fellow human beings. Giving should not be an attempt to obtain or gain God's sympathy, love, or recognition. It is only through the sacrificial offering of Christ that we are accepted by God. Our giving is preceded by God's saving grace and should always be a response of gratitude.

An Acceptable Offering

Our last comment leads us logically to a definition of an acceptable offering. First, an acceptable offering should be a self-offering; an expression of our willingness to give ourselves

to God. It is a deeply religious experience because it is a token of a life wholly surrendered to the Lord. This is illustrated in the burnt offering (Lev. 1), which was totally burned on the altar. It stood as a symbol of a life totally dedicated to the Lord. In the New Testament, Jesus illustrated this concept with the experience of the widow's offering (Luke 21:3, 4). An offering that comes from a heart filled with love is an expression of the surrendering of the whole person to Christ. In such cases, God has become first in our life.

Second, an acceptable offering is an expression of faith in God's providential care for us. This is also illustrated by the widow who trusted that the Lord would provide for her, and so she brought her offering to Him. God asked the Israelites to trust Him and to bring their tithes and offerings (Mal. 3:8-10). Paul praised the Philippians for trusting in the Lord when giving their offerings: "For I testify that according to their ability, and beyond their ability, they gave of their own accord" (2 Cor. 8:3). They cautiously gave beyond what would appear to be financially feasible for them. Thus, Paul assured them that "my God will supply all your needs according to His riches in glory in Christ Jesus" (Phil. 4:19). Faith in God helps us to overcome selfishness.

Third, and based on our previous discussions, we could suggest that an acceptable offering is the embodiment of the worshipper's gratitude, thanksgiving, joy, and love. In the Bible, offerings are practically always expressions of gratitude, joy, and love. The burnt and peace offerings were brought to express gratitude and joy to the Lord for His many blessings. The Temple was a place of joy as the people came with their offerings to worship God (Deut. 27:7; Ps. 95:2). These are all responses to the experience of God's redemptive and providential love.

There are probably different ways of expressing gratitude and love. Most often we use words, but they are not always enough. On the day of your wedding anniversary, words are not enough. You are expected to bring a special gift. The best way to express love and gratitude is not through words but through actions. A gift is the embodiment of an emotion or a positive attitude. Such things are deep inside us, and we exteriorize them by providing for them a visible body in the form of a gift. An offering is the embodiment, or concretization, of thanksgivings for a blessing we received from the Lord. The Lord receives that act of love and gratitude, and He uses it according to His own purpose. When my offering is received in some other part of the world, the recipients are in reality receiving an expression of my love and gratitude to God in a tangible way. An offering is indeed the concrete shape that our inner feelings and attitudes toward God's love take in our act of worship.

Fourth, an acceptable offering is a freewill offering and not one brought to the Lord under compulsion or reluctantly. The Lord does not force us to bring Him offerings, but He expects us to give offerings. God told Moses, "Tell the sons of Israel to raise a contribution [terûmah, a gift dedicated to God] for Me; from every man whose heart moves [nâdab, "urge, give voluntarily"] him you shall raise My contribution" (Ex. 25:2; see Ezra 1:6). Paul says about the Philippians that

they "gave of their own accord" (2 Cor. 8:3), meaning on their own; that is to say, willingly and voluntarily. Giving comes from the heart because it is there that the decision is made: "Each one must do just as he has purposed in his heart" (2 Cor. 9:7). Paul then explains what he means: "Not grudgingly [lupē, "hurting, painfully"] or under compulsion [under the control or influence of someone or something other than one's own volition] for God loves a cheerful giver." Instead, Paul says, give joyfully!

Fifth, an acceptable offering is one that comes from a heart at peace with God and others. The act of worship presupposes that religion and ethics are not to be compartmentalized or separated from each other. Dealing properly with others is as much a religious duty as bringing an offering to God. Here Jesus was very clear: "If you are presenting your offering at the altar, and there remember that your brother has something against you, leave your offering there before the altar and go; first be reconciled to your brother, and then come and present your offering" (Matt. 5:23, 24). Of course, one could give seeking self-recognition and not because there is peace in the heart, but Jesus condemned such an attitude (Matt. 6:1-4).

Sixth, an acceptable offering, although spontaneous, is at the same time systematic. We are expected to plan our giving based on our income. This means that giving should not be controlled by your emotions but, rather, based on a decision you made to give to the Lord a certain amount, a percentage, on a regular basis (Deut. 16:17). Paul also says that you should give according to your means (2 Cor. 8:11). We should recall that in the Old Testament, offerings were graded on the basis of the economic condition of the Israelite. A wealthy person was expected to bring a young bull, but others, depending of their financial condition, could bring a sheep, a goat, or even a bird (Lev. 1:3, 10, 14). God does not require from us more than we can do. This implies that we should not press church members to give beyond their capacity to give.

Collection and Management of Offerings

Our previous point raises the question of the logistics in the biblical system of offerings. The Bible provides certain guidelines in the collection and management of offerings. The offering is to be set apart at home, based on the blessings received from the Lord (1 Cor. 16:2; "each one of you," that is to say, privately at home). This is an act of dedication, or consecration, of the offering to the Lord. God and the church appointed specific instruments to receive the offerings. These were recognized by the community of believers as being worthy of receiving and administering them (2 Cor. 8:9, 17-23; 9:3). In Israel, the Levites collected the offerings and made sure that they reached God's intended purpose. Offerings should not be given to anyone who is simply claiming to be a servant of God but who operates outside the organized church of Christ; offerings belong to the Lord (Mal. 3:10). The place to bring them was the Temple or the church where people gathered for collective worship to the Lord (Mal. 3:10). There is some evidence indicating that proper records

were kept and that the offerings were used for the assigned purposes (see 1 Cor. 16:3; Phil. 4:18).

Specific Purposes for Offerings

The Bible mentions several specific purposes for bringing an offering, such as providing for the needs of the sanctuary or the church. Thus, we find offerings for the building and reparation of the sanctuary temple (Exod. 25:2; Ezra 8:25), offerings for the poor (Rom. 15:25-28; 1 Cor. 16:1-4; 2 Cor. 8, 9), and offerings for the support of the sanctuary services and the gospel ministry (Matt. 10:10). Offerings serve to strengthen the unity of the church (Rom. 15:27). Through their offerings believers showed themselves to be one in spirit, message, and purpose. By supporting a local project, the world church finds an occasion to express the unity that keeps them to-

gether. Offerings create financial equality within the church. Churches that had much, shared with those who had little (2 Cor. 8:13-15). Finally, one of the most important purposes of offerings was to motivate people to praise God. Through them the spirit of gratitude is nurtured within the community of believers, and God is praised for the benevolence of His instruments (2 Cor. 9:12).

The theological foundation for true offerings is God's faithfulness to His promises and the reliability of His word.

Conclusion

By way of conclusion we should ask about God's intentions for asking us to bring offerings to Him; He certainly does not personally need them. We have already identified some of them. First, the Bible suggests that God used the system of offerings to teach His people how to express their love and gratitude to Him. In this way, selfishness would be defeated in their lives. Another reason God required offerings was for His people to express loyalty to Him by rejecting idolatry. Bringing their offerings to Him reminded them that Yahweh was the true Owner of everything and that it was He who blessed them. The land did not belong to Baal, and it was not Baal who made it fruitful; it was the Lord Yahweh. Finally, God required offerings from His people in order to strengthen their relationship with Him. Each offering provided for the people of God an opportunity to re-consecrate themselves to Him. The relationship established with Him through His glorious act of redemption was renewed, and the bond of love was strengthened in an act of personal devotion.



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PROPORTIONAL OFFERINGS

Spiritual Life and Church Mission

DEMÓSTENES NEVES DA SILVA

Introduction

From the beginning of this world's history, Cain's and Abel's offerings teach us that giving is vital to worship. They also show that the giver's spiritual state is essential for the offering to be acceptable (Gen. 4:1-7). The offering was an indispensable part of public worship during Israel's great feasts, where one was not to come before God "empty-handed" (Deut. 16:16).¹ In those instances, the offering would be an acknowledgment of the blessings and not a means to acquire them; an expression of gratitude, not salvation through works.

Approximately two dozen different words are used in the Old Testament to describe the various types of offerings and their meanings. This shows that giving, so strongly present in the people's

vocabulary, was part of the way in which they perceived and lived their lives. Therefore, all offerings pointed to a general view that God is the owner of all things (Ps. 24:1).

In this article, we will limit our discussion to three aspects relating to the proportionality of offerings. The first deals with mandatory offerings; the second with freewill offerings; and the third addresses the qualitative aspect of giving. As we will see, these three aspects point to proportionality as a response to divine blessings, an indicator of the giver's spiritual life and commitment to the church's mission.

Mandatory Offerings

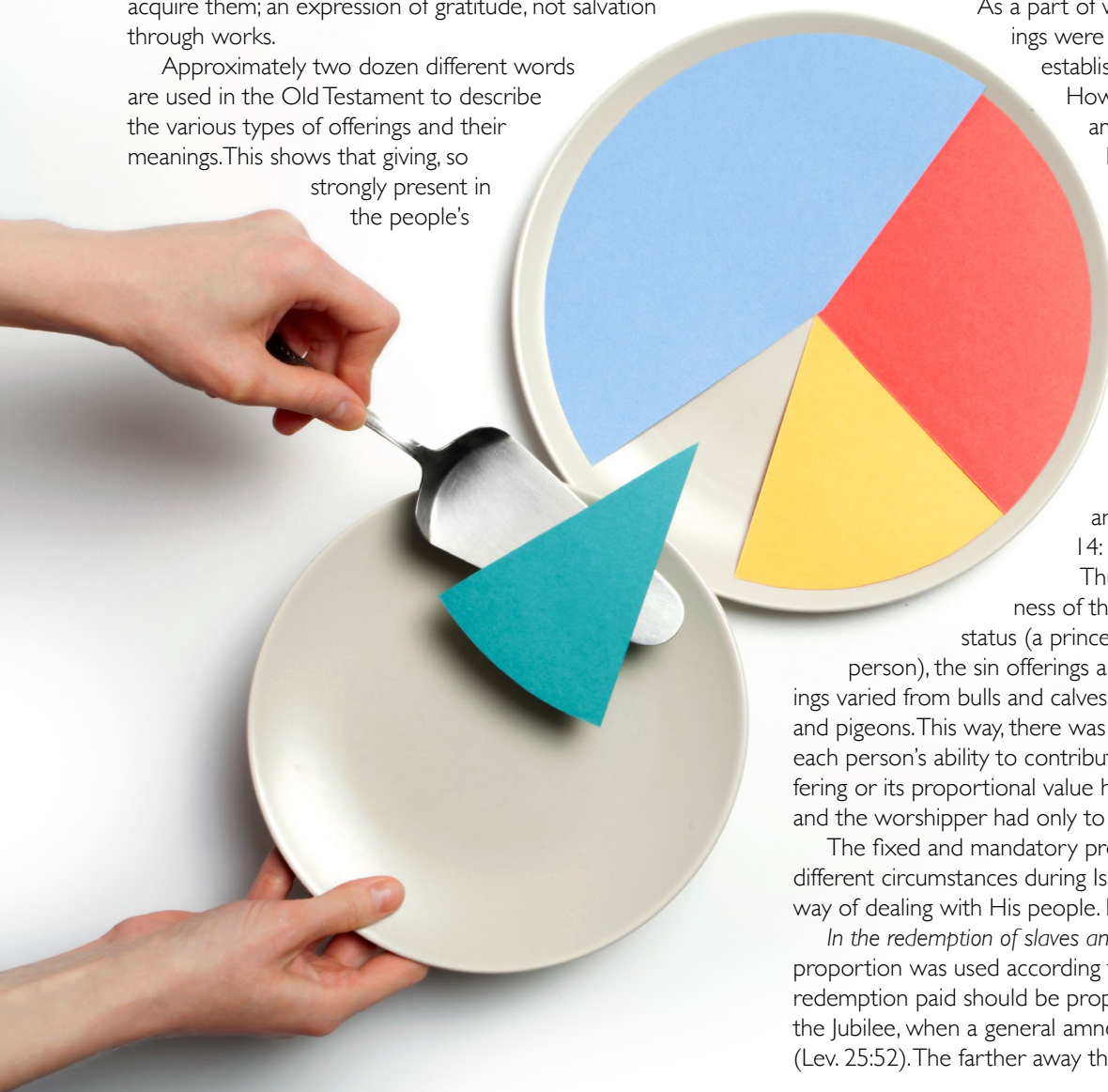
As a part of worship, mandatory offerings were previously determined and established by biblical instruction.

However, as the following examples show, in spite of having been established in terms of the produce, animals, or amounts to be given, these offerings observed some type of proportion relative to the financial status of the giver. An example of these are sin offerings (Lev. 4-5), which were given in gratitude for healing (Lev. 12:1-33) and those given for the birth of a child and purification after birth (Lev. 14:10, 11, 21-31).

Thus, depending on the seriousness of the offense and the person's status (a prince, a rich person, or a poor person), the sin offerings and other mandatory offerings varied from bulls and calves to rams, goats, lambs, doves, and pigeons. This way, there was always a correlation between each person's ability to contribute and their offering. The offering or its proportional value had already been determined, and the worshipper had only to obey.

The fixed and mandatory proportion is also found in different circumstances during Israel's history, showing God's way of dealing with His people. Here are some examples.

In the redemption of slaves and properties. In this case, a proportion was used according to time. The value of the redemption paid should be proportional to the proximity of the Jubilee, when a general amnesty of the debt would occur (Lev. 25:52). The farther away the Jubilee, the more valuable



was the slave or the property.

In the division of the inheritance among the tribes. This principle was applied once again because the tribes of Israel received land in proportion to their population (Num. 26:54).

In the distribution of the cities to the Levites. The proportion concept was also used in this case. Each tribe made its donation of cities to the Levites in proportion to the number it possessed (Num. 35:8).

In the tithe brought by the people for the priestly service (Lev. 27:30; Num. 18:21, 24; Mal. 3:8-10).

All that was brought to the Lord was an offering. Therefore, in spite of having a specific purpose to support the priesthood, the tithe should also be given as an "offering" (Num. 18:24).

In the above text, the word that identifies the giving of tithe as an offering (*terumah*) is the same used in Malachi (3:8) to distinguish between tithes (*maaser*) and offerings (*terumah*). Thus, the tithe is a fixed proportional offering, but not all offerings are tithe.

The tithe was not established by the Levites, but it was a mandatory fixed offering to support the ministry since ancient times. It is first mentioned in the Bible approximately 500 years before the Levitical priesthood, when Abraham gave his tithe to Melchizedek (Gen. 14:18-20).

Melchizedek's ministry has no beginning or end. Therefore, his right to tithe also has no beginning or end. This right belongs to Jesus, who is alive and whom Melchizedek represents (Heb. 7:1-8).

Consequently, all the other mandatory and fixed offerings elapsed with the ancient context and the reliance on the typical ceremonial system, which was fulfilled in Jesus. However, the tithe is the only one that remains. Additionally, there is no text abolishing it in either the Old Testament or the New Testament; and its validity, different from other mandatory fixed offerings, is not dependent on the Levitical system.

Proportionality appears in various situations in the relationship between God and His people, both in the Old Testament and the New Testament. According to this principle, each one will be accepted according to what he has and not according to what he does not have (2 Cor. 8:12).

However, the purpose of all these mandatory offerings was not to acquire divine blessings, but to acknowledge God as the Owner and Creator, as well as to have communion with Him by the redemptive significance of each offering.

Let's focus now on freewill offerings.

Freewill Offerings

Under the quantitative aspect, freewill offerings are given this name because they should be voluntary. As we saw, God determines the percentage or amount of mandatory offerings, but the worshipper decides on the value of the freewill or voluntary offerings. The worshipper is faced with the decision of how much to give, which is not the case with fixed mandatory offerings. Therefore, the Bible describes these givers as anyone who "gives it willingly with his heart" in terms of how much to give (Exod. 25:2).

In addition to voluntary offerings, in freewill offerings "every man shall give as he is able" and "according to the blessing of the Lord your God which He has given you" (Deut. 16:17). This means that the voluntary offering should be (1) proportional "to the blessing" and (2) given "willingly with his heart" (Exod. 25:2), because the calculation is at the discretion of the giver. Mandatory fixed offerings were established on the basis of generosity, as can be seen in the animals required for sacrifice, in other offerings, and in tithe. This points to generosity being exercised also in the proportion of freewill offerings, according to these Bible examples (Exod. 25:1, 2; Ezek. 2:68, 69; Neh. 7:70-72; 10:32, 33; 1 Chron. 29:1-18).

Furthermore, in his offerings campaign among the churches, the apostle asks that "each one of you lay something aside, storing up as he may prosper, that there be no collections when I come" (1 Cor. 16:2). Here, planning is added to proportionality, as David did when he gave offerings for the temple (1 Chron. 29:2).

According to the above, the proportion of all income determines the frequency of the offerings, since the offering occurs regularly with each gift received, "according to the blessing of the Lord" (Deut. 16:17). Thus, the frequency has a

Proportionality and quality cannot be separated, just like love and generosity.

positive impact on the Christian experience, as it denotes a systematic personal commitment to worship and the church's mission.

Therefore, the offerings remain valid today, following a principle of proportionality.

Two types of proportional offerings also remain: fixed mandatory offerings (tithe) and freewill offerings (voluntary) given "willingly with his heart." The giver's spiritual experience and his/her commitment to the Lord's work are emphasized in both.

Quality of the Offering

The harvest offerings should be "the first of your ripe produce and your juices" (Exod. 22:29), and "whoever offers a sacrifice of a peace offering to the Lord, to fulfill his vow, or a freewill offering from the cattle or the sheep, it must be perfect to be accepted; there shall be no defect in them" (Lev. 22:21).

According to the above, the offerings were predominantly farming produce and animals, and the quality of the offering was the quality of the animal or produce offered. However, the Bible teaches that the spirit with which the worshipper gives will determine if the offering will be "the best" and "without defect" or if it will be the result of a petty heart that brings to the altar that which is disposable or less valuable (Mal. 1).

Three Bible examples expand on the meaning of the excellence of the offering, which goes beyond the item offered and deals with the condition of the giver's heart.

The first example is of the poor widow (Mark 12:41-44). Jesus taught that, more than what is given, the quality of the

offering is expressed by how the worshipper gives. The value of the offering is the proportion that requires sacrifice. The text is clear: the widow gave all that she had, and even though it was small in terms of quantity, this small amount was plenty, considering the proportion in relation to her possessions.

Though they gave much, the other givers gave what was left over, and there was no generosity or sacrifice in the



Credit: Getty Images

amount of their offerings. Therefore, it is not enough for the offering to be proportional, it also has to be generous. That way, the widow's offering was meaningful to Jesus, who praised her and set her as an example for all those who serve God.

The second example is found in David's speech when he called for offerings to be brought for building the temple (1 Chron. 29:1-18). He said he gave "with all my might" (verse 2), moved by "my affection of the house of my God" (verse 3), and together with the people "rejoiced greatly" (verses 9, 17), acknowledging that "all that is in heaven and in earth is Yours" (verse 11), and that giving is to return because "all things come from You, and of Your own we have given You" (verse 14), on the conviction that He has "pleasure in uprightness" (verse 17). Once again, the emphasis is on the virtues of the worshipper's heart.

Finally, the third example comprises the instructions of the apostle Paul. In addition to proportionality "as he may prosper" (1 Cor. 16:2), he emphasizes that the offering shall be preceded by "your willingness" (2 Cor. 9:2), and "prepare your generous gift beforehand," "as a matter of generosity" (verse 5), "as he purposes in his heart" (verse 7), by a "cheerful giver" whom God loves (verse 7).

Therefore, offerings given lovingly and cheerfully are pleasing to God (verse 7) because they are never meager.

It is important to remember once again that the proportionality and generosity of mandatory and freewill offerings are motivated by our love for God and mission to all peoples. Here are some examples:

The offerings for the Temple meant that through the sanctuary, God's name would reach all nations (1 Kings 8:60).

By receiving Abraham's tithe, Melchizedek kept his ministry in the crossroads of nations and became an example of Christ, the Priest who intercedes for all (Heb. 7:1-8).

Jerusalem, where all tithes and offerings were sent to the storehouse (Mal. 3:8-10), had the task of gathering all peoples to the name of the Lord (Isa. 2:1-4; Jer. 3:17).

And by being faithful tithers and givers, the Israelite nation would be blessed, in order to draw the attention of all nations (Mal. 3:12).

Today, fixed mandatory offerings (tithe) and freewill offerings (voluntary) are still a part of God's plan to move the church and make disciples of all nations (Matt. 28:19).

Conclusion

Finally, as we saw, proportionality is evident in the Scriptures in mandatory offerings, as well as freewill offerings, and both are acceptable according to the worshipper's heart. These two types of offerings remain relevant today in worship through tithe and voluntary offerings.

The heart determines whether the offering is perfect, because it establishes whether what is given is the best in terms of quantity and quality, in order to be acceptable to God. Therefore, proportionality and quality cannot be separated, just like love and generosity.

Giving is worshipping, as is praying. In prayer the heart is lifted to God, telling Him what He already knows. In the offering, we give of ourselves, returning what already belongs to Him, according to His will. And His will is a generous proportion, joyfully brought by the giver, expressing commitment to Christ and His work.

Today, all the saints are still invited to give proportional offerings with great joy. This is our privilege.



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OFFERINGS OUT OF

COMPASSION

A FUEL FOR MISSION

HATSARMAVETH VENKAYA

The little Christian school had struggled for years in the predominantly Muslim Middle Eastern country to which my friend, a missionary from South America, had been called. Few attended the school, and the locals felt that the presence of a Christian school was a disgrace to them. They expressed their displeasure by dumping their garbage on the school grounds every night without fail. Just as reliably, the South American missionary would emerge every morning and clean up the garbage.

While previous approaches had failed, our missionary friend trusted that Christ's incarnational model of mission—humbling Himself to come among His children and experience suffering and shame (Phil. 2:5-8), would somehow trigger a breakthrough. He felt that if he was to gain the people's trust and exert influence on them, he had to humble himself and clean up the garbage of the people. He had already resolved to give all as a thanksgiving offering to the Lord. It was obviously difficult to leave behind the security of his home and venture into the unknown, a place where he knew little of the people or their culture. Yet, he had to humble himself even more than he had imagined he would. For years he would wake up every day at 4:00 a.m. and clear the rubbish stacked almost two meters high alongside the wall of the school.

To really know people, one must engage with the "rubbish side" of their lives. In time, he started to lose sight in his left eye. However, nothing could divert him from this task. He was convinced that God would break through in this humble way. He was willing to sacrifice ego and status in order to fulfill God's purposes.

The result: what was previously unthinkable happened. The local people were moved by the foreigner who was silently—without remonstrance—disposing of their garbage. Eventually, the villagers ceased dumping at the school and even entrusted their kids to the missionaries. Often, the greatest barrier in mission is not within the people we want to reach, but our failure to properly embody God's compassion and generosity (Matt. 12:7; Isa. 1:11-17).

This testimony is reminiscent of Hiebert's (2008) declaration: "It is not only the message we preach, but the lives we live that will draw people to the gospel" (p. 319). How does Jesus translate into our context? Are we willing to go down in order to reach the unreached? I believe that the compassion arising from the contemplation of God's glory should be fuel for our efforts. Our mission and offerings may lose genuineness unless inspired by the love and sacrifice exemplified by Christ (White, 1898, p. 37).

The Challenge of Frontier Mission

The Middle East is part of the block depicted in Figure 1, known as the 10/40 window. It appears like a belt encircling the earth—hence the name "resistant belt"—positioned within latitudes 10° and 40° north of the equator where

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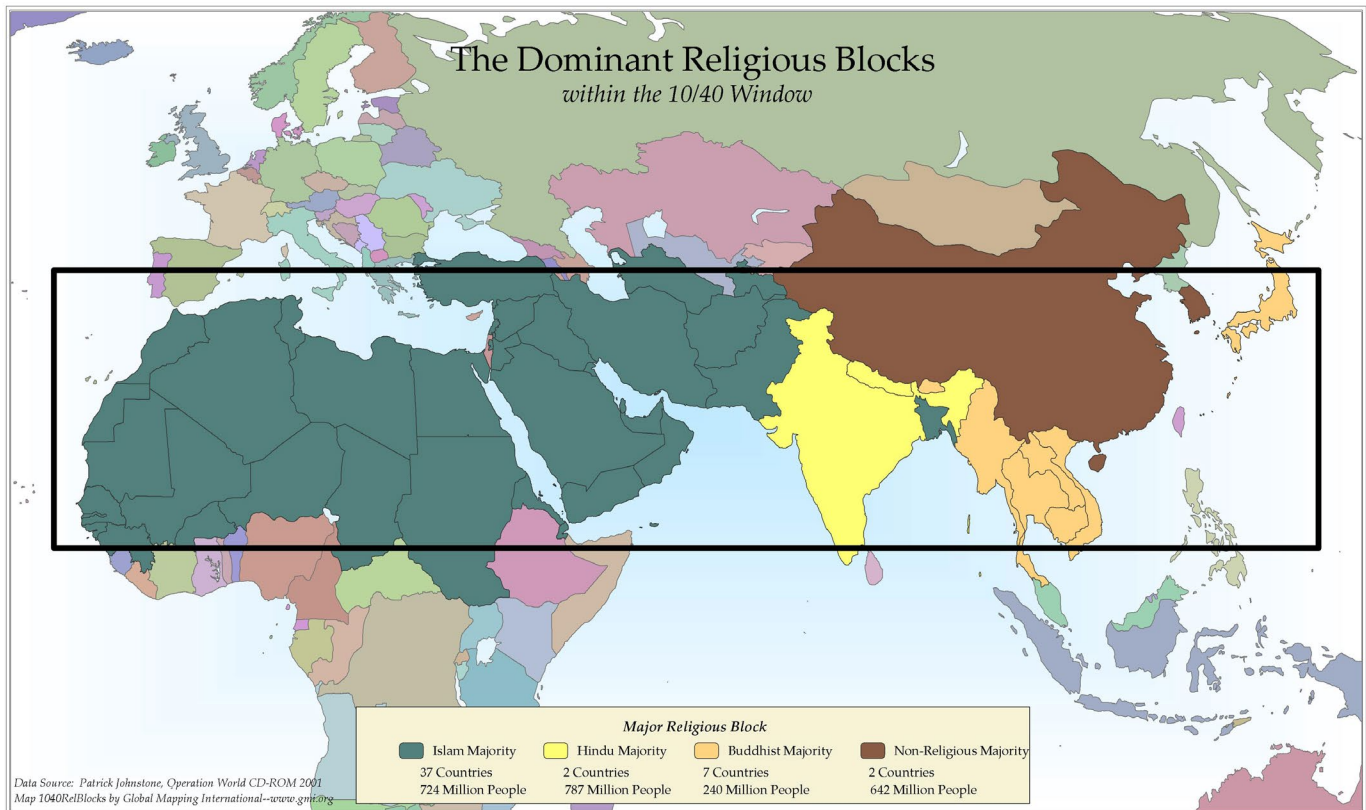


Figure 1. The 10/40 Window.

the majority of Muslim, Hindu, and Buddhist countries are located (Johnstone, 2009). The updated 10/40 window (Figure 1) incorporates additional countries that have a high density of unreached people groups in the vicinity of the original rectangular bloc. This implies that out of the 7.11 billion inhabitants on the planet, approximately 5.11 billion live there, 3.09 billion of whom are considered unreached (Joshua Project, 2020). Roughly 43 percent of the world population have yet to hear or respond to the gospel. The 10/40 window should be our main mission focus. It contains the poorest of the poor and is the most daunting stronghold of Satan. Paradoxically, this area receives far fewer workers and resources than needed.

Applying the current COVID-19 frame of reference, we can infer that the people in this resistant bloc have been for too long living in confinement. They are cut off from the gospel and isolated because of cultural, linguistic, religious, and political barriers external to the church but inherent to the people themselves. However, the most daunting resistance is not the external but the internal barriers within the church itself. These people have been isolated from the gospel because of our reticence and neglect. The peculiar challenge is that the vast majority of people living there can be reached only through incarnational cross-cultural approaches. We have to first deal with our own internal barriers in order to cross the external barriers rendering these people resistant to the gospel. It requires people eager to offer their whole being as frontier missionaries, and their finances to support missionaries and projects in these regions.

A Christo-Centric Theology of Offering

The gospel is all about Jesus Christ entering a world in confinement—isolated from God because of sin—reconciling humanity with God and putting an end to our confinement (2 Cor. 5:18-21). As such, He voluntarily offered the purest and most precious form of offering, Himself. Hence, Jesus embodies the quintessence of generosity through His sacrificial death (Eph. 5:2). We understand the true significance of giving through the incarnational and sacrificial acts of Jesus (John 3:16). Indeed, the word “offering” is an expression of voluntarily giving—during worship—entwined with the sacrifice of Jesus Christ (Heb. 10:10) in the context of the covenant of reconciliation (Arndt, Danker, & Bauer, 2000, p. 887). Therefore, a better understanding of the connection between mission and offering is contingent on an evaluation of theological posture, assumptions, and agendas through the incarnational lens.

The sacrificial or offering mindset is what leads people to dedicate their lives to Christ (White, 1979, p. 71). It is improbable that the majority of us can leave our homeland and offer ourselves as frontier missionaries. However, our offerings can take various shapes. For instance, we can all honor God and participate in mission through faithfulness in returning tithe and giving offerings. We can give to where we cannot go. The act of giving is important in itself. However, according to Jesus, it is the mindset and motivation behind our giving that is most valued by God. We can give out of our abundance, but the Lord is looking for men and women who give out of the fullness of their hearts (Mark 12:41-44; Matt. 23:23-24). God is longing for more people who, like the poor widow and the

woman with the alabaster flask, are ready to pour out their hearts in their offerings to the Lord. Through His incarnation and death, Christ has offered His all to humanity. God's mission to save humanity was the greatest offering of all time—His son on the cross.

The Link Between Mission and Offering

The life and death of Jesus is the first link between mission and offering. The name "Immanuel," God with us, evokes the act of God crossing the sin barrier to unite Creator and creatures. The wall of separation has been brought down by the blood of Jesus (Eph. 2:13, 14; Rom. 5:10). God's mission has been initiated and finds its fulfillment through the offering of Christ's blood.

Following the paradigm above, Christ's mission shifted sharply toward the inclusion of cross-cultural outreach as a result of the direct support that He and His disciples received from a group of women (Luke 8:3). As He preached the gospel across these regions, they did not hesitate to bring offerings to Christ's mission. Immediately afterwards, Jesus crossed the barriers in the forms of the lake and the storm to a gentile zone—the country of the Gerasenes, where the people were culturally more Greek than Jewish as evidenced by the presence of pigs (Luke 8:26-39). The effort to cross barriers was intentional, as the following events show Christ reaching out to a woman who was outcast because of her blood issues, resurrecting Jairus's daughter, and empowering and sending out the 12 apostles (Luke 8:40-56). There seems to be a direct correlation between the women's giving and the outreach to the gentiles.

After Christ's death, the disciples were reticent to engage in cross-cultural mission. The expansion of world mission was possible when the disciples put everything they had "in a common basket" (Acts 2:44-47). The sharing of resources was evidence that the Holy Spirit was moving the church toward mission (Acts 2:44; 4:32). The disciples also did not hesitate to sell their possessions (Acts 2:45; 4:34, 35) in order to collect financial assistance for struggling churches (1 Cor. 16:1-3). Such partnership enabled the redirection of resources to meet the priorities of God's mission (2 Cor. 8; Gal. 6:6; Phil. 4:14).

The early church faced the same struggles we face today. They had a centripetal view of mission where everything revolved around Jerusalem and the Temple (Dumitrescu, 2008). As such, they were reluctant to engage in cross-cultural mission. Only when persecutions arose and the temple was destroyed, did they leave Jerusalem. In fact, the whole book of Acts is about the acts of the Holy Spirit dealing with barriers within the church and forcing it to embrace its mission. The apostles gave everything—including their lives—to follow the paradigm of Jesus Christ.

Urgency of Offering for Mission

Frontier mission remains the greatest challenge in the fulfillment of the great commission. It requires the mindset of Christ to accomplish this. It is also remarkable that the very last sign prior to the end has to do with the proclamation

of the gospel to all ethnic groups in the world (Matt. 24:14). This highlights the fact that it is also the most arduous missionary task. This is so not because of the external barriers of the 10/40 window, but because of our own internal barriers. Probably this is why the laborers and resources are lacking (Luke 10:2). If we are to participate fully in fulfilling this last sign, a willingness to sacrifice for others is required. The urgency to bring Christ to the unreached peoples of the earth requires our physical presence as well as our total financial commitment to frontier mission.

The needs we face in mission today are the same as those faced by the early church. Such needs can be met only through the sacrificial offerings of all believers inspired by relationship with Jesus, leading them to a new understanding of how to use belongings and resources. We also need new priorities. While we are busy building cathedrals in our own

In financially supporting God's mission, giving to our local church is just the beginning.

yards, others are longing for a hut in which to worship God. Mission suffers the most from an inward mentality. If we cannot go, we can at least faithfully give to send missionaries to the 10/40 window.

In financially supporting God's mission, giving to our local church is just the beginning. We have to urgently consider supporting frontline evangelism. When we act in isolation, we achieve little. When we come together, we can do great things. Now is the time to prioritize frontier mission. It is worth offering all for that purpose. Our mission to the unreached will receive a tremendous boost if we view offering as an act of worship inspired by the vision of God's glory and compassion at the cross.



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ELLEN G. WHITE ON SYSTEMATIC OFFERINGS

ALBERTO R. TIMM

The prophet Malachi lived in a time of religious formalism within the postexilic community that returned from Babylon. He rebuked the people for offering defective animals for sacrifice (Mal. 1:6-8), being unfaithful to the marriage vows (Mal. 2:10-16), and robbing God in tithes and offerings (Mal. 3:8-10). Since tithe is a full 10 percent of one's increase (Lev. 27:30-33), it is easy to realize that people were not returning the full expected amount. But how could they (and perhaps we also) rob God in regard to offerings? Was God expecting those offerings also to be given in a regular and systematic way?

This article briefly surveys some of Ellen White's main statements on a regular and systematic plan of personal offerings. Those statements are addressed chronologically, first under the so-called Systematic Benevolence plan, and then under the full 10-percent tithe plan.

Under the Systematic Benevolence Plan

The Sabbatarian Adventist financial stewardship plan grew out of the need for evangelism and equitable support of ministers. After much study, in early 1859, a plan of Systematic Benevolence was adopted by the local church in Battle Creek, Michigan. The plan suggested that on the first day of each week (1 Cor. 16:2), (1) each man from 18 to 60 years of age should lay aside "from five to twenty-five cents"; (2) each woman from 18 to 60 years of age should lay aside "from two to ten cents"; and (3) each man and woman should lay aside "from one to five cents on each and every one hundred dollars of property they possess."¹ With slight changes of the proposed amounts, this systematic giving plan was adopted in June 1859 by the emerging denomination.²

At that time, Ellen White stated that the plan of Systematic Benevolence was "pleasing to God" and that He was "leading His people" in that plan.³ But in early 1861, she regretted

that some did not embrace it because of personal debts, obligations to their children, or even natural selfishness and covetousness. Although the Systematic Benevolence plan did not differentiate between tithe and offerings, Ellen White already echoed that biblical distinction (Mal. 3:8) when she appealed, "Rob not God by withholding from Him your tithes and offerings."⁴

In her testimony on "The Cause in Ohio" (1861), Ellen White stressed that offerings should be both *freewill* in motivation and *regular* in practice. As to motivation, she declared that "the cause of God is not to be carried forward by pressed offerings." The people have to decide for themselves whether they will "give much or little." In regard to regular giving, White explained that people should not only bring a yearly offering to the camp meetings, but "also freely present a weekly and monthly offering before the Lord." She saw this matter as a test of loyalty to the Lord closely related to character development.⁵

To the concepts of freewill and regular giving, Ellen White added the idea that offerings should be given as a *proportion* of one's increase.

In 1875, she wrote, "We are in a world of plenty. If the gifts and offerings were proportionate to the means which each has received of God, there would be no need of urgent calls for means at our large gatherings." Then she added that the pressing appeals for more substantial offerings at those gatherings can easily lead "the poor man to give means to the cause that belongs to his family and that should be used to keep them in comfort and above pinching want."⁶

But how can someone rob God in tithe and offerings (Mal. 3:8)? Ellen White explained that "God has devised a plan [of systematic benevolence] by which all may give as He has prospered them, and which will make giving a habit without waiting for special calls. Those who can do this, but will not because of their



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selfishness, are robbing their Creator, who has bestowed upon them means to invest in His cause to advance its interests.¹⁷

Giving regularly and systematically to God's cause should not be a burden but rather a real joy! In encouraging members to attend the church's camp meetings, Ellen White appealed, "Come to these meetings prepared to work. Leave your home cares, and come to find Jesus, and He will be found of you. Come with your offerings as God has blessed you. Show your gratitude to your Creator, the Giver of all your benefits, by a freewill offering. Let none who are able come empty-handed."¹⁸ This should be the joyful motivation of all our offerings!

After the Ten-Percent Tithe Was Accepted

For two decades, Seventh-day Adventist financial stewardship had been based largely on the Systematic Benevolence plan. But the October 1878 General Conference Session in Battle Creek appointed a committee of five "to prepare a work on the Scriptural plan of Systematic Benevolence."¹⁹ Six-months later, the 72-page tract titled *Systematic Benevolence; or the Bible Plan of Supporting the Ministry* (1879) came off the press, recognizing that (1) God "created all things for His pleasure and glory"; (2) "we are stewards of what we possess"; (3) God requires from us a full tithe, i.e., "one-tenth" of all our increase; and (4) our tithe should be actually the "first-fruits" of our income.¹⁰ From then on, a much clearer distinction between tithe and offerings was underscored.

Meanwhile, Ellen White continued to emphasize the above-mentioned characteristics of the offering system, recognizing also that our obligations to God should be our top priorities. In an article entitled, "'Will a Man Rob God?'" (1882), she regretted, "Many persons will meet all inferior demands and dues, and leave to God only the last gleanings, if there be any. If not, his cause must wait till a more convenient season."¹¹

In 1893, Ellen White wrote a two-part article series called, "Liberality the Fruit of Love," reaffirming the need of regularity and proportionality not only in tithing but also in offerings. In the first part of the series, she stated, "This matter of giving is not left to impulse. God has given us definite instruction in regard to it. He has specified tithes and offerings as the measure of our obligation. And he desires us to give regularly and systematically. Paul wrote to the church at Corinth, 'Concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye. Upon the first day of the week, let every one of you lay by him in store, as God hath prospered him' [1 Cor. 16:1, 2]. Let each regularly examine his income, which is all a blessing from God, and set apart the tithe as a separate fund, to be sacredly the Lord's. This fund should not in any case be devoted to any other use; it is to be devoted solely to support the ministry of the gospel. After the tithe is set apart, let gifts and offerings be apportioned, 'as God hath prospered you.'"¹²

In the second part of that series, Ellen White added, "In the Bible system of tithes and offerings the amounts paid by

different persons will of course vary greatly, since they are proportioned to the income. With the poor man, the tithe will be a comparatively small sum, and his gifts will be according to his ability. But it is not the greatness of the gift that makes the offering acceptable to God; it is the purpose of the heart, the spirit of gratitude and love that it expresses. Let not the poor feel that their gifts are so small as to be unworthy of notice. Let them give according to their ability, feeling that they are servants of God, and that he will accept their offering."¹³

Conclusions

The above-quoted statements from Ellen White carry some very significant principles on the overall offering system. First of all, we must recognize that all our offerings should be given in a spirit of gratitude for the many and various blessings received from the Lord. Those offerings should not be only a portion of the leftover amount after all our expenses are covered, but rather they should be the "first fruits" of our earnings. Special offerings can be given on specific occasions, but they should not replace a regular and systematic personal offering plan.

Let's keep in mind the following statement by Ellen White, "It is God who blesses men with property, and He does this that they may be able to give toward the advancement of His cause. He sends the sunshine and the rain. He causes vegetation to flourish. He gives health and the ability to acquire means. All our blessings come from His bountiful hand. In turn, He would have men and women show their gratitude by returning Him a portion in tithes and offerings—in thank offerings, in freewill offerings, in trespass offerings. Should means flow into the treasury in accordance with this divinely appointed plan,—a tenth of all the increase, and liberal offerings,—there would be an abundance for the advancement of the Lord's work."¹⁴



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¹ "An Address," *Review and Herald*, Feb. 3, 1859, p. 84.

² J[ames] W[hite], "Conference Address," *Review and Herald*, June 9, 1859, pp. 21-23.

³ Ellen G. White, *Testimonies for the Church* (Mountain View, Calif.: Pacific Press Pub. Assn., 1855), vol. 1, pp. 190, 191.

⁴ *Ibid.*, pp. 220-222.

⁵ *Ibid.*, pp. 237, 238.

⁶ *Ibid.*, vol. 3, pp. 410, 411.

⁷ *Ibid.*, p. 411.

⁸ *Ibid.*, vol. 2, p. 576.

⁹ "Seventeenth Annual Session of the General Conference of S. D. Adventists," *Review and Herald*, Oct. 17, 1878, p. 121.

¹⁰ *Systematic Benevolence; or the Bible Plan of Supporting the Ministry* (Battle Creek, Mich: Seventh-day Adventist Pub. Assn. [1879]), pp. 4-20. Cf. "Books in Paper Covers," *Review and Herald*, April 10, 1879, p. 120.

¹¹ E. G. White, "'Will a Man Rob God?'" *Review and Herald*, May 16, 1882, p. 306.

¹² White, "Liberality the Fruit of Love," *Review and Herald*, May 9, 1893, p. 290.

¹³ *Ibid.*, p. 305.

¹⁴ White, *The Acts of the Apostles* (Mountain View, Calif.: Pacific Press Pub. Assn., 1911), p. 75.



OFFERINGS

Meanings and Mandatory Nature

MAYBOY MUCHABWE

The giving of offerings is regularly cited as a weak point in the practice of stewardship in the Seventh-day Adventist Church. This situation is mainly because of the lack of a clear theological understanding of offerings in the Bible, as well as little emphasis by spiritual leaders and pastors. However, the act of giving offerings is ingrained in the very fabric of the worship of God, as was expressed in different types of offerings in the Old Testament.

Some offerings were types of Christ's salvific work and mediation between God and humanity: peace offering, wave sheaf, burnt offering, and sin offering. On this account, when Christ the antitype came and died, all those offerings pointing to His earthly mission came to an end as type met antitype. Nonetheless, some of the offerings are as enduring as God Himself; they stand as humanity's means to express gratitude to God: vows, thank offerings, freewill offerings, or offerings in general terms.

This presentation aims at exploring some biblical meanings of offerings and to establish the mandatory nature of bringing offerings. It focuses on four passages: Exodus 35:5, 29; Psalm 96:7, 8; Leviticus 7:13-16; and Malachi 3:7-8.

OFFERINGS IN PSALM 96:8

Psalm 96:8 "Give to the LORD the glory due His name; bring an offering and come into His courts."¹

In Psalm 96:8, 9, the word translated as offering is *minhâ*, which means "to apportion, a donation, tribute, a voluntary bloodless sacrificial offering, sacrifice, gift, present, and offering."² A *minhâ* was given as a sign of love and gratitude to God.³ The context of verses 1-3 reveals that this offering was associated with the Israelites' gratitude to God as the Lord

and Creator of the heavens. *Minhâ* was a sacrifice (Gen. 4:3, 4), or present, given to God as King in the context of worshipping Him (Ps. 96:8, 9). It could also be a gift to a man by another man as a sign of goodwill (Gen. 32:13-15; 43:11; 1 Kings 10:24, 25), and by subjects to their ruling masters as tribute (Judg. 3:15-18). It can be in forms of farm produce, flocks, or metals, as mentioned in the previous texts. Therefore, believers present a *minhâ* to God as a sign of loyalty or honor.⁴

It is worth noting that in Psalm 96:8, two verbs, *yāhab* (to give, come, bring, take), translated as "give," and *nāsā'* (arise, bring forth, carry), translated as "bring," are associated with *minhâ*. They are both grammatical commands (Qal imperative active voice masculine plural) expressing a command or order from God

to all people.⁵ This implies that God mandated all the Israelites to come to Him with an offering in any form, and not be empty-handed. The New Testament reveals that every worshipper was expected to approach God with a non sacrificial offering, as evidenced in Luke 21:1, 4.

OFFERING IN EXODUS 35:5, 29

Exodus 35:5: "Take from among you an offering to the LORD. Whoever is of a willing heart, let him bring it as an offering to the LORD: gold, silver, and bronze."

The word translated as "offering" in Exodus 35:5 is *terûmâ* (a present, as offered up), especially in sacrifice, tribute, gift, and heave offering.⁶ However, in verse 29, a different word, *nedābâ*, translated as "freewill offering" is used, yet addressing the same results as commanded in verse 5. Therefore, from the context, *terûmâ* (offering, gift, present) and *nedābâ* (freewill offering, abundant gift) are used interchangeably by God in this chapter, yet brought at God's command by all Israelites.

terûmâ (offering) or *nedābâ* (freewill offering) was in varied forms, just like *minhâ* above. Some items were metals, clothes, animal skins or other animal products, oils, perfumes, wood, and precious stones (Exod. 35:21-29) as each one had (Exod. 35:23, 24). *terûmâ* is also applied to portions of animal sacrifices (Lev. 7:32), as well as to the tithe from all Israelites given as an offering to God, and that which the Levites gave back to God after receiving it (Num. 18:24, 25). It included the sanctuary tax paid by all adults (Exod. 30:13, 14).

Consequently, *terumah* can represent something a worshipper carries to approach the face of God as worship or honor (Num. 18:24, 25), for sacrifice (Lev. 7:32), or to be used for the services of God (Exod. 25:2, 35:5). The bringing in of the nonsacrificial aspects of *terumah*, such as tithe, is a *terumah*, an offering to thank and recognize God's ownership of every blessing. The bringing of *nedabah* (freewill offering), too, is a *terumah* offering, thanking God as the provider of

blessings (1 Chron. 29:10-13). It's a command to everyone, just as the nonsacrificial *minchah* offering above.

לקל *lāqah* (to take, bring, carry, fetch)⁷ translated as “take” in Exodus 35:5, is a command (Qal imperative active voice masculine plural), expressing a command or charge by God to all Israelites to take the *terûmâ* (an offering or present) to Him.⁸ In spite of changing the word or verb in verse 29 to *nēdābâ* (freewill, voluntariness,⁹ abundant gift, freewill offering, plentiful offering),¹⁰ the command aspect is still retained by the use of *šāwāh* (to command, order, instruct, give direction), translated as “commanded” in the clause “which the LORD had commanded” in verse 29,¹¹ which is grammatically (piel perfect active voice masculine singular) expressing the intensiveness of the command by God.¹² The command was intensive on the part of God to all; however, the offering brought in verse 29 is called a *nēdābâ* (freewill offering or voluntary offering).

OFFERING IN LEVITICUS 7:13-16

Leviticus 7:13, 16: “Besides the cakes, as his offering he shall offer leavened bread with the sacrifice of thanksgiving of his peace offering. . . . But if the sacrifice of his offering is a vow or a voluntary offering, it shall be eaten the same day that he offers his sacrifice; but on the next day the remainder of it also may be eaten.”

The Hebrew word translated as “offering” in Leviticus 7:13, 16 is *qorbān* (something brought near the altar, i.e., a sacrificial present, offering).¹³ This word can also mean a “gift, offering, sacrifice, or contribution.”¹⁴ It is a general term for the offering of an animal, vegetable, gold, silver, etc.¹⁵ *Qurban* or *qorban*, therefore, can apply to various forms of offerings. It focused on what was brought near God or to the altar for sacrifice, though not limited to sacrifices; it also meant non sacrificial offerings brought to God.

OFFERING IN MALACHI 3:8

Malachi 3:8: “Will a man rob God? Yet you have robbed Me! But you say, ‘In what way have we robbed You?’ In tithes and offerings.”

The word translated as “offering” here is *terûmâ* (offering, gift, or present), as in Exodus 35:5. This offering, which God demanded from all Israel as a nation at the cost of cursing them for robbing it (Mal. 3:8, 9), is the same word as the *terûmâ* (offering, gift, or present) of Exodus 25:2, 3; 35:5, 24, 29. For this reason, it conveys grammatically and semantically the same principles found in the text of Exodus above.

The mandatory nature of *terumah* (offering) is evidenced by the commanding tone used by God, as Malachi 3:8, 10 states, “Bring ye all the tithes into the storehouse” (KJV). The command “to bring” follows the charge against Judah by God for robbing Him of tithes and offerings in verse 8. The verb translated as “bring” in verse 10 is from *בוא בוא* *bô’* (hiphil imperative masculine plural active voice), which expresses a command for a causative action to be performed¹⁶—God being the cause of the instruction for the bringing of the offerings to His storehouse. This implies that it was a command demand-

ing immediate action,¹⁷ to be obeyed by all Judah, similar to *terûmâ*, mandated to all Israelites (Exod. 25:2; 35:5, 24).

Consequently, in the two texts where *terumah* is used, the command aspect is part of it; hence, it is an obligation to all worshippers. *Terumah* (offering here) was not for building a sanctuary as it was in Exodus, but a sign of honoring (worshipping) God and as food in His house (Mal. 1:6, 3:10) for the priests and Levites to use (Num. 18:24-30).

Conclusion

From the foregone study, an offering is a gift, sacrifice, contribution, and present that the worshipper brings up near to God as a sign of gratitude and honor to God, or to fellow men as a sign of goodwill. While the same word meant “sacrificial offering representing Jesus Christ’s mediatory work on earth,” this aspect ended with His death on the cross. In addition, it can also be observed that in all three cases, the words *terumah*, *minchah*, and *nedabah* (gift, present, offering, or freewill offering) were used grammatically as commands of God. However, the worshippers responded willingly to the command, as the percentage was determined by the worshipper’s goodwill. The only exception was the tithe, which was tied to the percentage that was designated as a *terumah* when brought by Israelites and Levites to God. Therefore, offering or gift bringing to God is an obligation of all worshippers to honor God as they come for worship before Him.



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² James Strong, *The New Strong’s Expanded Dictionary of Bible Words* (Nashville: Thomas Nelson, 2001), p. 615.

³ *Ibid.*

⁴ Francis Brown, S. Driver, and C. Briggs, *The Brown-Driver-Briggs Hebrew and English Lexicon* (Peabody, Mass.: Hendrickson Publishers, 1906), s.v. *minhâ*.

⁵ Rick Bennett, s.v. *yāhāb, nāšā*.

⁶ *Ibid.*

⁷ Warren Baker, ed., *The Complete Word Study Old Testament: King James Version* (Chattanooga, Tenn.: AMG Publishers, 1994), p. 2280.

⁸ *Ibid.*

⁹ Brown, Driver, Briggs, *The Brown-Driver-Briggs Hebrew and English Lexicon*, s.v. *nēdābā*.

¹⁰ Bennett, s.v. *nēdābā*.

¹¹ John R. Kohlenberger and William Mounce, eds., *Kohlenberger/Mounce Concise Hebrew-Aramaic Dictionary of the Old Testament* [CD ROM] (Accordance electronic ed.: OakTree software, 2012).

¹² Baker, p. 2280.

¹³ Rick Bennett, *Key Dictionary of Biblical Hebrew and Aramaic: Based on Strong’s Hebrew Dictionary* [CD ROM] (Accordance electronic ed.: OakTree Software: 2010), s.v. *qorbān*.

¹⁴ John R. Kohlenberger and William Mounce, eds., *Kohlenberger/Mounce Concise Hebrew-Aramaic Dictionary of the Old Testament* [CD ROM] (Accordance electronic ed.: OakTree software, 2012) s.v. *qorbān*.

¹⁵ Brown, Driver, Briggs, s.v. *qorbān*.

¹⁶ *Ibid.*, p. 2274.

¹⁷ *Ibid.*, p. 2276.

AMID THE TURMOIL,

HOW CAN WE FIND PEACE?

Credit: Getty Images

SEAN K. ROBINSON

As I write, the world is in turmoil as a result of the COVID-19 crisis. The American stock markets have crashed and have been on a volatile roller-coaster ride ever since. Stay-at-home orders were issued across the country by governors attempting to contain the spread of the virus. The media are reporting on millions of people applying for unemployment as jobless rates soar. Ironically, only a few weeks before the arrival of the biological invader, the same media was reporting the highest employment rate since the Second World War. Some economists wildly project a drop in GDP of 3 to 30 percent, and the IMF recently predicted that the world economy in 2020 will suffer its worst year since the Great Depression.

The economic impacts of the pandemic overlook its human cost. Families have been torn apart as the virus has torn through homes, resulting in fear, isolation, the loss of loved ones, and the inability to hold weddings, funerals, and other milestone events. Many are also coming to terms with the emotional impact of unemployment as they search for a way to provide financially for their families.

Nonprofits are not immune from the effects of the pandemic, as across the nation nonprofit facilities have been closed or repurposed. Church buildings, used to gathering congregants for worship, are now drive-through food pantries or collection centers. Pastors have been forced to find new ways of ministering to their flocks, developing new technological skills overnight as they shift to streaming worship services over the Internet. Many churches and other nonprofits are reporting that their funding has slowed or even stopped. Some church leaders project that up to 5 percent of church congregations will close.

This is grim reading, even for a pessimist. As we think about the current situation, how can principles of generosity be applied to our current situation? Are stewardship and generosity still relevant in a time of crisis? Are tithes and offerings still even theologically sound concepts? I believe that not only are these concepts still relevant, but they are vital to our Christian experience.

There are six key principles of stewardship and generosity in

God's kingdom that Adventist Christians need to remember:

1. Giving our firstfruits is an affirmation that God is both the Creator and the Redeemer of this world.
2. Stewardship is an act of faith, recognizing that God has provided and that He will always provide.
3. Generosity is part of our transformation from selfish, sinful human beings into a reflection of the character of God—a part of our sanctification.
4. Generosity requires that we develop a systematic and consistent approach to giving.

5. Each of us has an individual responsibility to be generous through stewardship.

6. Stewardship and generosity are tools through which the church remains engaged and relevant as it carries out its mission to preach the end-time gospel message.

Giving Affirms God's Role as Creator and Redeemer

God is the ultimate example of love and generosity. Genesis 1 and 2 record the liberality with which God created the heavens and the earth, in which everything was good. Adam and Eve were created in the Garden of Eden to enjoy not only a relationship with their Creator God but also His handiwork. God invited them to take and develop what He had created and to make new things from it and be procreative as they populated the world. Genesis 3 records the entry of sin into the world. Although dominion over the earth passed to Satan, at the cross Christ reclaimed the sovereignty that Adam and Eve had forfeited.

Throughout the Bible, sinful humanity is reminded that God is the Creator and Owner of all in this world. "The silver is mine, and the gold is mine," declares the Lord Almighty" (Hag. 2:8).¹ The psalmist writes, "For every animal of the forest is mine, and the cattle on a thousand hills. I know every bird in the mountains, and the insects in the fields are mine. If I were hungry I would not tell you, for the world is mine, and all that is in it" (Ps. 50:10-12).

"In the end, godly stewardship is all about lordship."² When we return our generous tithes and offerings, we are affirming our belief that everything in this world belongs to God, not to us. He created it, and He has entrusted it to us. We give because we are God-centered, not human-centered.

Stewardship Is an Act of Faith

In today's world, worldviews such as materialism, modernism, and postmodernism are widespread. Many mistakenly believe that humanism holds the answer to their questions, can take away their pain, and can resolve any issues and chal-

lenges that they might face. Science has become the panacea that many look to as a remedy for humanity's ills. While every worldview requires faith in something, the Christian worldview requires faith in and submission to God as Lord. Christian faith transcends our knowledge and belief and is lived out in the choices that we make, including our decision to give generously. When we exercise our faith by incorporating stewardship and generosity into our lives, we actively recognize that God has always provided for us and that He will continue to provide for us.

Generosity Is Part of the Process of Sanctification

Acts of generosity help us in our journey to become Christlike. God's love and grace were Jesus' motivation to come to this world and offer redemption to all of humanity. Christians are challenged to be like Christ by giving and sharing God's blessings. "Our transformation has a direction and goal. That goal is Christlikeness," writes the Christian author, R. Scott Rodin.³ Acts of generosity lead to the transformation of our choices. Rather than being driven by greed and selfishness, Christian generosity teaches us to desire the best for the people around us and to help them to see Jesus Christ.

Systematic and Consistent Giving Is a Sign of Transformation

One of the hallmarks of Christians becoming transformed into the character of Christ is consistently and systematically returning tithe and offerings. The Old Testament prophet Malachi delivered a stark message in which God accused the Israelites of "robbing" Him (Mal. 3:8). They knew that God owned the tithes and offerings. Rather than stealing from God, generosity means that we always place God first by returning our tithes and offerings, even when we don't have much to give. Jesus praised the widow's mite because although it wasn't much, she gave all that she had (Mark 12:41-44).

Giving Is an Individual Responsibility

Generosity is a personal decision requiring each of us to take action individually. R. Scott Rodin writes, "We are called to imitate Christ in His complete and absolute obedience and generosity toward God."⁴

As we embrace principles of generosity in our own lives, we have an opportunity to experience God's faithfulness for ourselves. I learned the truth of this many years ago as a young pastor. My wife and I had not been married long, and I was earning a basic salary—enough to survive on, but not much more. About this time, our conference began a capital stewardship campaign to raise money for evangelism. I felt the Holy Spirit tugging on my heart, impressing me that we needed to make a substantial contribution to the campaign. It seemed like an impossible thing to do. My wife had hopes of going to law school, but we had no idea where the tuition money would come from. We also dreamed of moving out of our small apartment into our own house. Making a substantial pledge to support evangelism meant putting these dreams on hold for the foreseeable future. After praying long and

hard, my wife and I decided that we would make the pledge anyway. One week later, my wife received a call from the dean of the law school, offering her a full scholarship that would cover all three years of law school, plus a stipend for books. Not only that, but within a matter of months, we were able to purchase our first house. When we are individually faithful to God, He always responds to our individual needs.

Generosity Is a Tool That Helps Enable the Church to Fulfill its End-Time Mission

Finally, generosity is a means of providing critical financial resources that the church uses to preach the gospel and carry out its end-time ministry. Giving is a response to God's love. Not long ago, a friend asked me whether it was possible to push people too far in their giving. Can we push people away from giving by talking about the importance of stewardship?

Our church is about more than raising money; we have a unique and vital message to share with the world. The Christian is to make financial gifts to support the ministry and mission of the Christian church. In 2 Corinthians 8, Paul writes to the Corinthian church to remind them of the importance of systematically setting aside their offerings each day to support their fellow believers. These funds were used for ministry and mission, which included paying gospel workers, taking care of the vulnerable in the church, and assisting financially when a disaster occurred. Today, it is crucial for us to remember that our giving is not merely to support a religious institution, but to further God's work. I can agree with R. Scott Rodin when he aptly writes, "The focus in raising money, then, should be upon assisting Christians to honor and obey God, not on the needs of the organization. It is out of this understanding that biblical approaches to funding ministry should seek to transform stewards to be rich toward God in every area of their lives and not just when they are giving to the particular organization seeking the funds."⁵

As Adventists, our focus should not be merely on whether all members pay tithes and offerings. Instead, as we fulfill our mission of ministering to people at the end of time, just like Jesus did, people will respond by being financially generous to the church. By becoming financial partners with the church to achieve our mission, to reach as many people as possible before the Second Coming, you, too, can become part of the fabric of the church's mission and ministry.



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² Wesley K. Willmer, *A Revolution in Generosity: Transforming Stewards to Be Rich Toward God* [Kindle Locations 2234-2236, Moody Publishers] Kindle Edition.

³ Ibid.

⁴ Ibid.

⁵ Ibid., Kindle Locations 910-913.



NON-ANIMAL OFFERINGS IN THE PROPHETS

EDWIN SULLY PAYET

When we try to understand offerings, we usually turn to the Pentateuch. We seldom consult the prophetic books, with the exception of Malachi. In this study, we will explore the teachings of the prophets about non-animal offerings. Our interest is prompted by the parallel that exists between us and Ancient Israel. Israelites of the Old Testament gave non-animal offerings, most notably from the produce of their harvest. We give offerings from our income. The study of the practices of Ancient Israel can shed light on the way we practice giving offerings today.

Not all prophets mention non-animal offerings. Only seven of them do: Isaiah (1:13; 18:7; 19:21; 43:23; 57:6; 66:3, 20), Jeremiah (14:12; 17:26; 33:18; 41:5), Ezekiel (42:13; 44:29, 30; 45:1, 6, 7, 13, 15, 16, 17, 24, 25; 46:5, 7, 11, 14, 15, 20; 48:8, 9, 10, 12, 18, 20, 21), Joel (1:9, 13; 2:14), Amos (4:5; 5:22, 25), Zephaniah (3:10), and Malachi (1:10, 11, 13; 2:12, 13; 3:3, 4, 8). And not all prophets mention them the same way and at the same length. Zephaniah has just one verse, while Ezekiel extensively develops the notion of non-animal offerings. The presentation that follows is a brief exposition of the recurring themes related to non-animal offerings in the Old Testament prophetic books.

In Recognition of Who God Is, and Who We Are

When the prophets talk about non-animal offerings, they believe that such offerings are brought in full acknowledgment of God's identity (Isa. 43:11) and actions: the eternal Creator (Isa. 40:28; 43:15; 44:24, 45:18); the One who does not change (Mal. 3:6); the One who constantly loves (Isa. 43:4; Jer. 31:3; Hos. 3:1), provides (Jer. 33:9; Ezek. 34:29), sustains (Isa. 41:10), cares (Zech. 10:3), helps (Isa. 41:13; Hos. 12:6), protects (Isa. 31:5; Zech. 9:15; 12:8), and is a refuge (Isa. 26:4; 44:8; Nah. 1:7); but also the One who calls for repentance and who forgives (Isa. 16, 17; Jer. 31:34; Ezek. 14:6, 7; Zeph. 3:15-18; Mal. 3:10-12), the One who proposes changes and who is able to transform human lives (Isa. 41:14; Jer. 30:17; Zeph. 3:9, 19), the One who judges (Mic. 5:6-8; Zeph. 3:9, 11, 12, 15, 19, 20; Mal. 3:16-21).

Offerings also acknowledge who we are: human beings; created; dependent on the Creator for life, sustenance, forgiveness, transformation, hope, and future. One cannot choose to give wholehearted offerings if one does not recognize one's need of the Lord of hosts (Isa. 18:7). It should thus not be given mechanically, but always in full recognition of what God does for humankind (Isa. 11:9; 18:7; 66:20; Jer. 17:26, 33:11; Zeph. 3:14).

In Gratitude, Joyfully, and as an Act of Commitment

As already mentioned, non-animal offerings are always to be freely given as a humble expression of our gratitude toward our Creator, Provider, and Lord. If not, God does not accept the offerings (Jer. 14:12; Amos 5:22). Furthermore, offerings are not meant to gain God's favor (Joel 2:14). God approves when they are humbly and freely given in worship according to what He requires (Jer. 4:1-3; Joel 1:14; 2:12, 13). He is the only One to decide when and how He will bless His faithful worshipper. But He promises not to leave His worshipper without sustenance and blessings (Mal. 3:10-12).

God loves a cheerful and joyful giver. A faithful worshipper recognizes that God always gives things that he or she will never be able to pay back. Jeremiah highlights three reasons for a joyful giving of offerings: (1) He is the "Lord of hosts," (2) God's "good[ness]" and "steadfast love," (3) the restoration of the "fortunes of the land as at first" (Jer. 33:11).^{*} Offerings are not to be limited to monetary donations. They can be property, time, work, or ourselves (Ezek. 45:1, 13-16; 48:18, 19).

Ultimately, offerings are one of the means provided by God to choose Him, acknowledge Him as first in our lives, and to keep a lasting relationship with Him (Isa. 43:10; 44:6, 8; 45:9; Jer. 24:7; 30:22; Ezek. 20:40; Zech. 8:8; Joel 2:27; 3:17; Mal. 3:16-18). The prophets foretold that people from

the extremities of the earth would come to worship God (Isa. 18:7; 60:4, 6, 7; Zeph. 3:10; Zech. 14:16, 17; Mal. 1:11). And in coming from afar, traveling for several days or even weeks, they show they are ready to leave everything behind to meet God. Since the unchanging Lord of hosts always cares, provides, and sustains, as children of God we ought to learn, to receive, to experience, and to accept God's relationship of love, care, salvation, and lordship. Only through this kind of living relationship can He help us to learn to worship Him correctly and completely. While we worship, we choose to bring a part of ourselves (the best!) to our Lord and Redeemer.

Systematic, Proportional, and at a Defined Place

Spiritual events, such as a sabbath, a new moon, Jewish festivals, and any other assemblies (Isa. 1:13, 14; Ezek. 44:24; 45:17; 46:3; Amos 5:21; 8:5, 10), provided opportunities for the Israelites to make sacrifices, to return tithe, and to give grain offerings (Heb.: *minhūh*) (Isa. 1:13; Jer. 14:12; 41:5; Amos 5:22,

25; Mal. 1:10, 11, 13), even the best frankincense (Jer. 6:20). This shows that they knew what the laws required from them toward God.

The returning of tithe and bringing of offerings was meant to thank God for increased blessings. It was regular and systematic because the people understood that they should not come to God empty-handed. Some felt so blessed that they would bring extra freewill offerings to God (Heb.: *naḏābāh*) (Amos 4:4, 5; 5:22, 23). This

The prophets do not enunciate a fixed percentage for offerings as for the tithe, but rather, such percentages should be decided by the giver.

may suggest that they gave something beyond tithes and regular offerings.

Ezekiel foretold a time of restoration in which everything would be renewed through the presence of the Lord. The comprehensive description of the New Jerusalem and its future Temple and services is of particular interest (Ezek. 40-48). Something new will be required from the people. There shall be a portion of land for the prince (Ezek. 45:7, 8), the "shepherd" of God's people (Ezek. 34:23, 24). Apart from the priests' portion (Ezek. 44:29, 30), all people shall make offerings to the prince and his descendants (Heb.: *ṭarūmah*) calculated in terms of proportion: about 1/60 for cereals, 1/100 for oil, and 1/200 for sheep (Ezek. 45:13-16). Yet, such offerings or taxes seem not to be for the prince's sustenance. In return, God gives the prince the responsibility "to furnish the burnt offerings, grain offerings, and drink offerings, at the feasts, the new moons, and the Sabbaths, all the appointed feasts of the house of Israel: he shall provide the sin offerings, grain offerings, burnt offerings, and peace offerings, to make atonement on behalf of the house of Israel" (verse 17). Henceforth, this proportional offering will be for God (verse 15). God will re-





quire of the prince for each appointed feast an exact amount of offering (Ezek. 45:18-46:18), and sometimes "as much as he is able" (Ezek. 46:5, 7). It would be the duty of the prince to provide for the grain offerings (Heb.: *minhāh*) of the people. This passage of Ezekiel hints that offerings should not only be freely and wholeheartedly given of what we can offer but also be a percentage of our income (Ezek. 45:13-16).

The prophets do not enunciate a fixed percentage for offerings as for the tithe, but rather, such percentages should be decided by the giver. Moreover, like in Joel's time, when we face economic and financial difficulties we may wonder what offerings can be given. Whether our economic situation goes up or down, a systematic self-chosen percentage of our revenue can certainly help to decide what to give to the Lord. In bringing faithfully this systematic, self-chosen percentage of our revenue, we can continue to provide and do our part in a (very) small or big way for God's house and help the advancement of God's work (Joel 1:9, 13).

The prophets further highlight that if offerings are to be given to God, such offerings are not for God's sustenance. But they are to be given to His house (Isa. 18:7; Jer. 17:26; 33:11; Ezek. 42:13; Joel 1:9, 13, 14; 2:17; Mal. 1:7; 2:13; 3:10) for its services and the sustenance of the priests, those He has divinely appointed to fully serve in its services (Jer. 33:18; Ezek. 44:29, 30; Joel 1:9, 16, 17). It should always serve to the advancement of God's house and work. In return, it is the responsibility of the priests to always learn, teach, remind God's people about who God is, and His requirements (Ezek. 22:26; 44:15, 16, 23, 24; Mic. 3:11; Mal. 2:8, 9).

Wrong Motives for Giving

Nevertheless, there were some issues with the systematic character of non-animal offerings (Heb.: *minhāh*): the prophets repeatedly told the people that God did not want their grain offerings. The main reason was their formalism in giving offerings (Isa. 1:11; 66:3, 4; Jer. 14:12; Amos 8:5; Mal. 2:11, 15), and their spiritual apathy and syncretism (Isa. 43:22-24; Zeph. 1:5). Many times, the people gave the amount required but forgot its purpose and brought pol-

luted offerings (Mal. 1:7). They even seemed to have brought such offerings with contempt (Mal. 1:10, 13, 14). They gave and brought their grain offerings in thanksgiving to God for His blessings. Yet, these offerings were the result of social injustice and abuse of the poor (Isa. 1:17, 23; 5:7; 66:3; Jer. 22:13-17; Amos 2:6-8; 5:11, 24; 8:4-6; Zeph. 3:1; Mal. 3:5). God would condemn His people's heart as divided, insincere, or seeking its own interest.

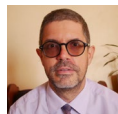
Some other times, the prophets reproached the people for the absence of offerings. The people misappropriated God's offerings, even with the help of corrupt priests (Ezek. 22:23-31; Zeph. 3:3, 4; Mal. 1:8). They would use them for their own purpose (house[hold], or business; Amos 8:5), or even for offerings to idols (Jer. 7:30, 31; 16:11; 18:15; 32:29; 44:2, 8, 17, 18; Ezek. 7:20; 8:3; Amos 2:8; Zeph. 1:4-6). Idolatry was therefore systematically condemned by the prophets. When non-animal offerings were given to God insincerely, or were given while exploiting the weak, or even given to something other than God Himself, the prophets pointed out to the people that they did not really know God. They highlighted how much people mistrusted God, belittled God's sustenance for them, and lacked confidence in God's future providence (Isa. 43:11; Jer. 6:12-19; Mal. 1:2-5).

A Lasting Ordinance

Many prophets foretold of a time of restoration and renewal instigated by God among His people. God's transformed people (from Israel's line or by adoption; cf. Isa. 18:7; 19:21; 45:14; 56:7; 60:7) would choose to come back to Him as their personal and only God. As such, they would willingly bring the best of what they had to Him as offerings (Heb.: *minhāh*) (Isa. 19:21; 45:14; 56:7; 60:7; Ezek. 44:29; Zeph. 3:10; Mal. 3:3, 4), as tribute (Heb.: *shay*) (Isa. 18:7), as thanksgiving offerings (Heb.: *tôdāh*) (Jer. 17:26; 33:11), as the produce of the firstfruits (Heb.: *bikkūrīm*), and as contributions or heave-offerings [Heb.: *tərūmāh*] (Ezek. 44:30).

Conclusion

The Lord of hosts entrusts humans with different kinds of possessions: wealth, property, time, even one's own life. All that we are and have are not ours but gracefully provided by God. The prophets remind us, as stewards, that we ought to use everything for God's honor. Furthermore, offerings are not just fulfilling a requirement from God. They are the external expression of a sincere, thankful heart, based on a voluntary chosen relationship with our Creator.



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WHY AND HOW TO VOW REGARDING OFFERINGS



MARCOS FAIOCK BOMFIM

Even though I was a pastor's kid, I was not very "religious." So, I never suspected that one Sabbath morning in the 1970s that I would listen to a sermon that would end up making me a Promisor¹ (this story was told in another article²). Under strong conviction, I was hesitant to make a vow, knowing how serious it is to vow and not fulfill it (Eccl. 5:4). Somehow, I was impressed that if I lost that conviction, I would never have another opportunity. Additionally, by vowing, I knew that I would be encouraged to trust more in God. And this was my greatest need.

Josino Campos, who was a wise and godly pastor, tried to encourage his large congregation. For those fearing to vow, he said that if it is true that we can do nothing without Jesus (John 15:5), it is also true that we "can do all things through Christ who strengthens" us (Phil. 4:13). Especially for accomplishing what is good, would Jesus not help?

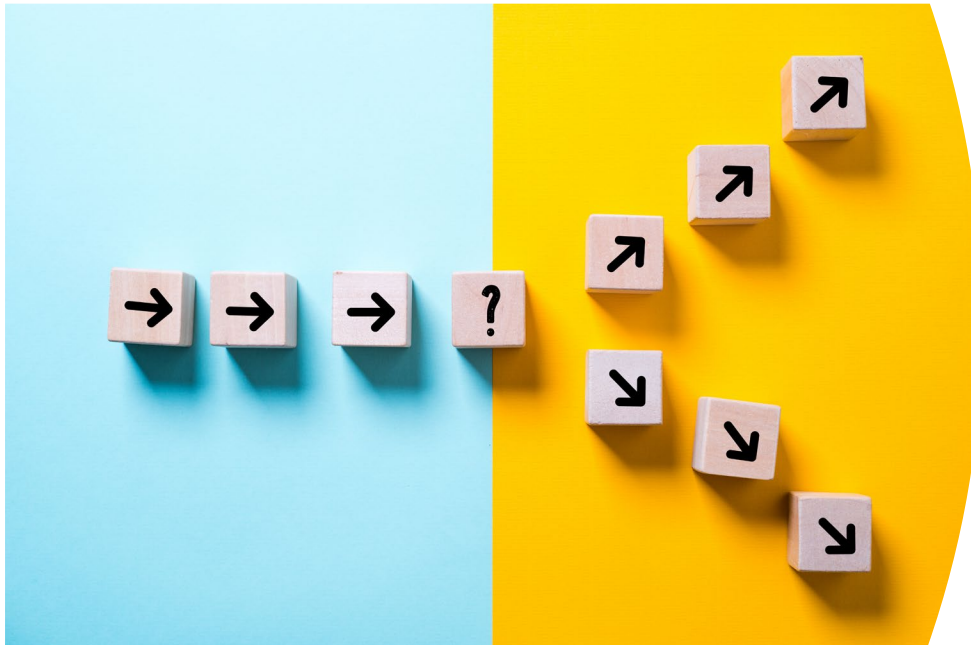
That day, I understood that by not vowing specifically about regular and systematic offerings (Promise), I would leave a door open for my heart to take control of the giving process, with dangerous consequences, because the heart cannot be trusted.³ After a painful process, I finally vowed that day to become a Promisor for the rest of my life. Looking back, I can see how great the impact of that decision was on my spiritual life and on the spiritual life of my family.

So, if you are also prayerfully considering vowing to become a Promisor but want to know how to do it, let me share with you six points, or principles, that have been adopted by a significant group of Adventists from all around the world, including myself:

1. Purpose (2 Cor. 9:7)—Campos told us that Sabbath that the best moment to decide whether we will give offerings or not, or how much should we give, is hardly inside the church when the offering plate is coming. By not deciding beforehand, using heaven-revealed principles, we may give more than would be reasonable, or even not to give at all, when it would be right to do so. But if in response to God's invitation, I vow to adopt heaven-revealed principles on giving, I will be able to avoid the frequent burden of deciding "if" I will give that time or not, and if I give, "how much" it should be.

While reading 2 Corinthians 9:7, Pastor Campos taught us about the importance of previously "purposing," or making a steady "purpose," in our heart about offerings, something that would last. In my vow that day, I decided to include the remaining points.

2. Regularity (Prov. 3:9, 10)—By explaining Proverbs 3:9, 10 and Malachi 3:8-10, Pastor Campos made it clear that the regularity of my giving (offering) should be based on the regularity of God's giving. We give after He gives us an income or increase.



If regulated by my emotions, sympathy for someone or something, or even by the necessities of the church, my giving would risk no longer reflecting the recognition of God's giving. Instead, it would become sporadic, intermittent, or even absent, depending on my faulty impulses or perceptions and based on my inconstant emotions, which are changeable and unreliable. It could also become restricted by my limited knowledge of missionary needs, or subjected to occasional calls from the pulpit or to my sympathy for missionaries or ministries. But what if there are no calls from the pulpit if the churches are closed, if my emotions are not responsive, or if I simply don't know about any relevant missionary project?

Campos said that according to the Bible, my offering must be as regular as the Lord gives me an income or increase, as an act of worship to God, and not as an attempt to "help" the church. Actually, we should give in recognition of having already been helped by Him. By adopting a regularity based on God's giving, and recognizing that He is ever the first to give, my offering will never become an attempt to earn merit. Instead, it will be a grateful answer to His giving.

3. System (Deut. 16:17; 1 Cor. 16:2)—Another thing I learned from my pastor is that the Bible alludes to the proportional system (percentage-based) as a fair way to honor the Lord with my regular offerings. (Later I discovered that Ellen G. White's writings are even more explicit about it.⁴) By adopting this fair proportional method, the amount given will adjust as my income, or increase adjusts. When I receive more, I give more; when I receive less, I give less. "And if you receive nothing (or zero)," said the pastor, "you give nothing, and you are faithful," because any proportion of zero is always zero.

of the Owner, conduits of His possessions that transit through our hands. Then, every time God needs to supply His work with means, He will send them through us, God's unclogged pipelines. In that way, we will also be blessed, as "he who waters will also be watered himself" (Prov. 11:25).

4. Priority (Matt. 6:33; Prov. 3:9, 10)—In Proverbs 3:9, the Lord also encourages me to bring Him "the firstfruits of all your [my] increase," which I consider to be the *first and the best part*. In Matthew 6:33, Jesus tells us to give the first place to God in every aspect of life, which obviously includes finances. And if I do that, by returning my tithe and Promise to Him "before any portion is consumed,"⁷ the door will be opened for Him to fulfill those two promises: "and all these things shall be added to you" (Matt. 6:33), and "your barns will be filled with plenty"

(Prov. 3:10). I know that He is faithful.

5. Period—You must decide on how long your vow or the chosen proportion will last. Although I have decided to be a Promisor for the rest of my life, I usually renew my vow every December 31st at sunset.

6. Distribution (Acts 1:8; Rev. 14:6)—The way I distribute my regular offerings was greatly impacted by the understanding of the territorial and ethnical broadness of

Even though tithes and (regular) offerings are under the same (proportional) system,⁵ the difference here, the pastor told us, is that for the tithe God had already fixed the percentage, while we are given the privilege to prayerfully choose the percentage for the regular offering, according to our gratitude. It can be less, equal, or more than the tithe. While the tithe percentage can never be adjusted, every believer should consider enlarging their offering proportion.⁶

By deciding to give in proportion to the blessing (a percentage of it), we recognize ourselves not as the owners of the resources, but as partners

Having a vow:
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the missionary commission of Acts 1:8, which is also confirmed in Revelation 14:6. And the main reason we group ourselves in churches, and churches group themselves in conferences, and conferences in unions, is to gather our human and material resources together, like an army, to fulfill this commission. We would never be able to accomplish it alone or divided, either in heart or in the pocket.

That commission establishes that our missionary outreach should comprise three instances: (1) *Jerusalem, which represents the missionary work done where I live (our local church and its missionary projects)*; (2) *Judea and Samaria, which stand for the regional missionary work (done through my conference/union/division)*; and (3) *the end of the earth, which can represent the international missionary work. In the Seventh-day Adventist Church, that international work is coordinated by the General Conference.* The missionary work in those three instances must be supported by my offerings, as tithe, as indicated by God, and should be used exclusively for the support of the authorized ministry.⁸

And that tripartite distribution is exactly what is suggested by the Combined Offering Plan (also called the One Offering Plan),⁹ which I adopted. Voted in 2002 by the General Conference as the recommended offering plan for the world divisions, this plan is already practiced by 10 divisions and attached fields, comprising more than 90 percent of the world's Adventist population. It was devised to provide equitable support to all authorized missionary endeavors and territories around the world, but with a special provision for the local church, whose operational cost also cannot be supported by the tithe.¹⁰ After all, the local church is where most of the members are generated and nurtured.

According to this wise plan of distribution, a suggested 50-60 percent of all nonassigned offerings is applied to the local church to support its operation and local missionary endeavors; 20-25 percent should be directed to support missionary initiatives on the regional level (conference/union/division); and 20 percent is to be sent to the General Conference missionary fund called "World Budget,"¹¹ coming back to the local level as allowances or services. Those resources are applied where most needed, even where there are no Adventist members to give offerings, or where the offering income is very low. This distribution plan, resembling the tithe distribution, may be one of the reasons (along with the tithe distribution plan) why the Adventist Church is present in 213 out of 235 countries and areas of the world recognized by the United Nation.¹²

But what about Special Offerings? According to what is proposed by the Combined Offering Plan, I am free to give them, but ideally, only above and beyond my Promise. Why? Because we cannot risk the entire body while trying to help a limb. No one member's need can justify leaving the whole body unattended. By investing our resources together, we become stronger and bigger, we do it better and faster.

But as my offering will be merged with offerings of

my sisters and brothers from all the world, I need to give up my natural desire to be recognized and praised as a "donor" or "benefactor," and so, no final recipient will recognize and praise me. Maybe I will never receive a call of acknowledgment, a thank you letter, have my name written on a wall of honor, or be invited to a donor's dinner. But I am sure that this is exactly what I am called to do. Actually, I have a different "dinner" in mind, the one that will gather all the ransomed reached by the offerings from all of us!

By adopting this plan, a blessed flow of resources will never cease, and the gates of heaven may be opened for many still in this generation! I am pleased to know that particles of my offering, if so distributed, will reach even places and projects that I will only know about in heaven. And, by the way, heaven will notice it (Acts 10:4)!

I want to be part of this selfless, uninterrupted current that will provide the resources for the final proclamation of the gospel to every nation, tribe, people, and tongue, and in every possible way, because Jesus is coming now! What about you?



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¹ Someone who has vowed to give Promise, which is a name used to identify the regular and systematic offering. It is proposed to God by the promisor as a percentage (this is the system) of every income or increase (this is the regularity). Read more on Marcos Faiock Bomfim (2020, January-March), "What Is Promise?" *Dynamic Steward*, vol. 23, no. 1, pp. 12, 13; also available at <https://stewardship.adventist.org/what-is-promise>.

² Faiock Bomfim, M. (Oct. 2016), "The Day I Became a Promisor," *Dynamic Stewards*, vol. 20, no. 4 (October 2016): p. 3 (<https://stewardship.adventist.org/2016-20-4.pdf>) (<https://stewardship.adventist.org/2016-20-4.pdf>)

³ See, for instance, Jer. 17:9 and Prov. 14:12, as well as Ellen G. White, *Counsels on Stewardship* (Washington, D.C.: Review and Herald Pub. Assn., 1940), pp. 25, 80, 81.

⁴ When writing about proportional giving, Ellen G. White frequently mentions tithes and offerings together and identifies both under the same system. See, for instance, *Counsels on Stewardship* (Washington, D.C.: Review and Herald Pub. Assn., 1940), pp. 73, 80, 200; and *Testimonies for the Church* (Mountain View, Calif.: Pacific Press Pub. Assn., 1855), vol. 1, p. 546.

⁵ Ellen G. White, *Counsels on Stewardship* (Washington, D.C.: Review and Herald Pub. Assn., 1940) p. 73 (last paragraph).

⁶ *Ibid.*, p. 200.

⁷ *Ibid.*, p. 81.

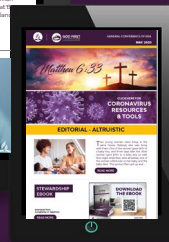
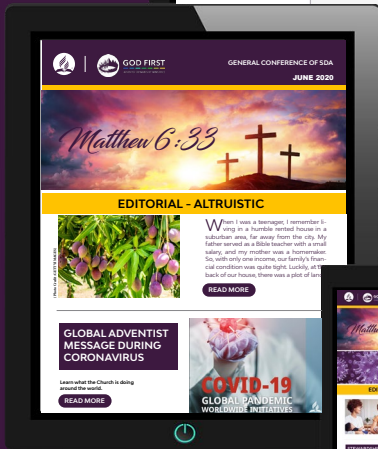
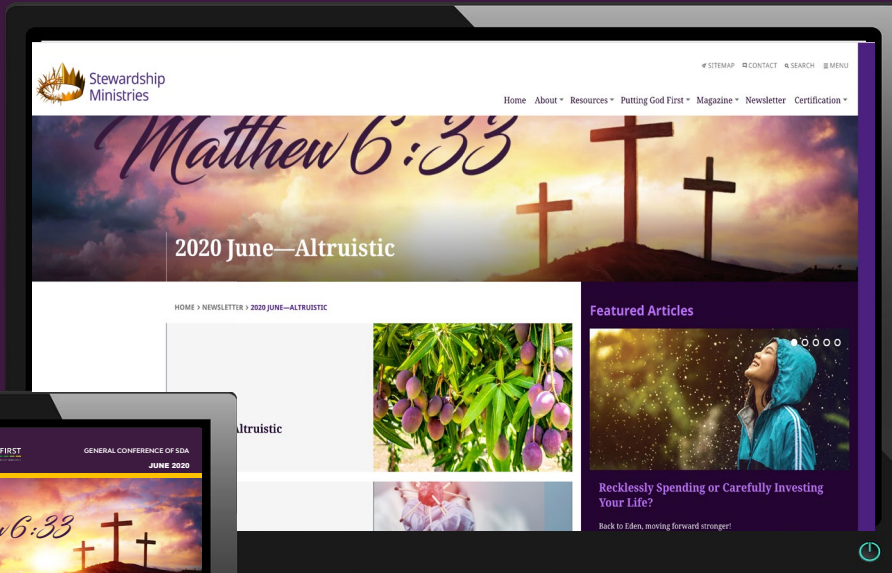
⁸ About how the tithe can be used, see Num. 18:21, 24; Ellen G. White, *Counsels on Stewardship* (Washington, D.C.: Review and Herald Pub. Assn., 1940), pp. 101-108; and General Conference Working Policy 2019-2020, V 14, p. 628.

⁹ See Marcos Faiock Bomfim (Oct.-Dec. 2019), "Combined to Grow—Reasons for the 'New' Offering Plan," *Dynamic Steward*, vol. 22, no. 4 (October 2019), pp. 17-19 (<https://stewardship.adventist.org/2019224.pdf>).

¹⁰ See endnote #8.

¹¹ Among the recipients of the World Budget are the world divisions (various appropriations; applied where tithe budget is not enough or new places), Adventist World Radio, Hope Channel International, Global Mission, Andrews University, and Loma Linda University.

¹² Seventh-day Adventist World Church Statistics 2016, 2017 (<https://www.adventist.org/articles/seventh-day-adventist-world-church-statistics-2016-2017/>), retrieved on June 16, 2020.



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