

**7043:11/91**

## **AMERICAN BAPTIST POLICY STATEMENT ON**

### **ENCOURAGING THE TITHE: GROWING AND GIVING IN GRACE**

#### **PREAMBLE**

The scriptures reveal the extravagant love and extraordinary generosity of God. The essence of God's love is seen in the gospel's revelation of God's self-giving in Jesus Christ. We, who are created in the image of God, are called to reflect God's image by being loving and generous. Again and again we are reminded that God wants us to give of ourselves; to love as we have been loved; to give as we have been given. Our Christian tradition is one of self-giving born of love.

American Baptists are people freed by the Gospel to serve God through giving themselves as guided by God's Spirit, by the scriptures and by dictates of conscience. Such commitment to follow God has often brought American Baptists into conflict with the prevailing thought and practice of society, especially in relation to money and possessions. The missionary vision of Adoniram Judson, Joanna Moore and Lott Carey challenged their generation's standards of personal comfort with their own sacrificial commitment to serving God and others. The mission-funding vision of Luther Rice challenged priorities placed on the disposition of funds under the control of God's people. For almost two centuries, this link between mission commitment and mission funding has been a focus for American Baptists' decisions about discipleship. As we move into the twenty-first century, those challenges will increase.

American Baptists are living and worshiping in a time and a society obsessed with possessing. Many voices of our society urge decisions based on "acquiring," asserting that "personal worth" is determined by one's accumulation of money and possessions. We struggle to reconcile God's call to "give" with society's insistence to "get." As disciples of Jesus Christ, we are called to challenge the misappropriation of God's resources. In the struggle between "giving" and "getting," we look for guidance in the practice of tithing as a biblical path to growing and giving in grace.

The tithe is, for Christians, not a legalistic obligation, but an opportunity for grateful response to God's grace. Tithing, properly understood, provides a biblical, practical and timely guideline for giving. It restores a sense of perspective about how to deal with our material goods. The tithe helps Christians reexamine their personal and congregational values and adjust their lifestyles to have more to share with others in a world of need.

#### **BIBLICAL/THEOLOGICAL FOUNDATION OF STEWARDSHIP**

Biblical stewardship teaches the recognition that all we have and all we are belongs to God. We are not the self-centered owners of anything. Rather, in light of the Gospels, we are to be responsible stewards of all we possess. The Bible calls for the grateful use of God's gifts and resources in light of God's purposes, through a personal lifestyle for which each is accountable to God. Such stewardship was a principle focus of Jesus' teaching. It is a central element of Christian discipleship.

As children of God and followers of Jesus, American Baptists have stewardship responsibilities in all areas of life:

- living out and sharing with others the Good News of God's saving grace (1 Corinthians 4:1)
- using our God-given human resources, including minds and bodies, abilities and relationships for God's purposes (Romans 12:1-2)
- caring for God's planet earth with its rich provisions to support life, so that all generations may be blessed by its abundance (Genesis 2:15, Deuteronomy 29:29)
- working together with God and others for justice, equity and peace among all people (Amos 5:24, Micah 6:8)
- sharing the life, worship and responsible management of the church in God's mission (Ephesians 2:19-22, 4:11-12)
- carefully managing all financial resources God has entrusted to us, sharing them in the service of Christ's mission to all persons (Matthew 6:19-21, 2 Corinthians 9:6-7)

God has entrusted us with time, talents and resources -- gifts we are expected to use wisely and generously. Trying to reflect God's image as "givers" in the midst of daily choices makes decisions concerning personal finances unavoidable. Though God does not declare money to be evil, God does warn us against worshiping money or becoming dependent on it. Jesus clearly taught about dangers inherent in accumulating wealth for its own sake. How we spend our money reveals our priorities and the depth of our commitment. Our stewardship addresses the reconciliation between financial and faith commitments.

## **THE DEVELOPMENT OF THE TITHE**

Tithing as a practice of God-conscious people has a long history. In Old Testament times, the cultural practice of "tenthing" was adapted by Israel. The earliest examples of tithing in Genesis are based not on obligation, but on sheer gratitude to God. In the gift of Abraham to the priest Melchizedek (Genesis 14:20) and the response of Jacob to his dream (Genesis 28:22), thankful gratitude to God for protection, care and blessing motivates the tithe. This attitude is foundational in understanding the tithe.

We can see the development and codification of tithing as a law to be obeyed in the history of the Old Testament. The laws relating to the tithe become complex and confusing. Deuteronomy 14:22-29 shows how the tithe expressed the faith of Israel. First, it was a way of recognizing and celebrating the creative power and goodness of God. Second, it was a means of supporting the priestly ministry and providing God's people a place of worship. Third, it was a way of providing care for the poor.

The tithe became a basic law of Judaism. Indeed to withhold the tithe was for the prophet Malachi to rob God (Malachi 3:6-12). Malachi forcefully challenged the people to trust God, to be faithful by giving the tithe and promised that God would not fail them.

By the time of Jesus' ministry, the practice of tithing was assumed in Israel. In Matthew 23:23, Jesus recognized the scribes and Pharisees for their tithing. "These you ought to have done," he said. But Jesus reminded them of "justice, mercy and faith," indicating that true discipleship encompasses these realities as well as possessions. Jesus called for more than the law demanded. His primary concern was not just keeping rules, but seeking and doing God's will, whatever might be required. Irenaeus, Bishop of Lyons, recognized that "Jesus did not abolish the tithe, but put it into a deeper meaning."

Jesus spoke often and easily about money. New Testament examples of percentage giving go far beyond the tithe: Zaccheus gave 50%; the widow 100%. It is clear from the teaching of Jesus that everything comes from God, and we are responsible to manage everything according to God's priorities.

The Apostle Paul does not mention the tithe. However, he urges, "present your bodies as a living sacrifice (Romans 12:1). For Paul, the tithe does not seem to be a sufficient sacrifice. His understanding of giving is rooted in the person of Christ: "God's inexpressible gift" (2 Corinthians 9:15), "who was rich, yet for our sakes became poor" (2 Corinthians 8:9). Mature Christian giving is characterized by "generosity," "sacrifice" and "hilarity." In this, Paul, too, is not abolishing the tithe, but going far beyond legalism in the light of grace.

Christians do not live by law, but by God's grace as revealed in Jesus Christ. If the tithe were demanded by the law, it is inconceivable that we would consider giving less under grace.

As affluent American Christians who are encircled by a consumer mentality where greed abounds, many of us no longer understand the meaning of words like "generosity" and "sacrifice." We need a guide, a benchmark, a beginning point. Clement of Alexandria called the tithe a formation for generosity. We believe the tithe is the answer for American Baptists. Tithing allows us to express the new basis upon which we build our new lives.

## **THE TITHE IN PERSPECTIVE**

Tithing has often been misinterpreted and misunderstood. Many in the church view it as a

legalistic requirement. For others, it becomes a burdensome duty rather than a joyful expression of praise. Some view tithing as an "investment," based on the notion "the more you give, the more you get." Still others see tithing as a way to salvation through good works. Such "tithing" can raise guilt in those who do not and arrogance in those who do. The concept of the tenth does not present a magical formula by which we guarantee any kind of relationship with God.

Talking about the tithe often raises questions, such as: Do we tithe net or gross income? Does what is given to charities "count" as tithe? Ultimately, each believer must decide the base amount upon which to tithe and the ministries to which it will go. However, the spirit of gratitude which the tithe represents can be destroyed when the spirit of these questions becomes legalistic and narrow. American Baptists should see tithing as an expression of Christian grace, not a legalistic way of earning grace. It is a response -- not a requirement. The progression of stewardship toward and beyond the tithe can be a discipline that frees us to comprehend the fullness of the Gospel and the riches of God's grace. We believe American Baptists, under the guidance of the Holy Spirit, informed by the study of scripture and in the context of Christian community, will discern that the discipline of tithing is a vital step in Christian discipleship.

There is blessing in being integrally related to God's work of preaching the Gospel, attending to the sick and poor, and challenging and righting injustices. There is deep satisfaction in knowing our financial resources are helping extend the effects of God's love in places our feet are not able to go. However, it is critical that, in every arena of American Baptist ministry, good stewardship of the tithes and offerings of God's people should be practiced. We have no right to ask people to give unless we are doing the work of God in the world.

"How much is too much?" For some, 10% is a real sacrifice, perhaps too much to give. For many American Baptists, however, 10% does not begin to represent sacrificial giving. Because of this, the tithe should be seen as a good beginning, not the ultimate achievement, in the stewardship of acknowledging God as Owner and Giver of all. The tithe is a step in our pattern of discipleship, marking our practice of growing and giving in grace.

## **OVERVIEW**

American Baptists are called to stewardship of all of life. The biblical record is clear: everything is from God and we are responsible to manage it according to God's priorities. In responding to the challenges of Christian stewardship in every area of life, we are called to shape decisions about our personal finances in light of God's claim on our lives.

Tithing, the giving of 10% of one's income to the work of God through the church, can provide a biblical, practical, timely giving guideline for Christian disciples.

## **TITHING IS BIBLICAL.**

It is a clear teaching within Old Testament law. This teaching is not abolished in the New Testament, but enriched and transformed by grace. Tithing, in light of the gospel, becomes a privilege under grace rather than an obligation under law. Tithing may be seen as a minimum standard for Christians seeking a biblical base for financial stewardship.

#### TITHING IS PRACTICAL.

It can provide an economic base for the whole ministry of Christ's church. If we accept the standard of the tithe, there will be an abundance, recognizing and celebrating the goodness of God, supporting the ministry, providing places of worship, and ministering in ways we have not dreamed of with the poor, homeless and oppressed. Through the practice of tithing, American Baptists can make available adequate resources to support and expand ministries of evangelism, education, stewardship, inclusion and justice in our local churches and regional, national and global ministries.

#### TITHING IS TIMELY.

Its message is needed now. The spirit of the age is to "get." The spirit of the tithe is to "give." People must be seen as more than consumers, whose purpose in life is to acquire possessions. The end of money is not to make life easier or more luxurious. For the Christian, the end of money is "that God's will shall be done on earth even as it is in heaven."

TITHING IS A DISCIPLESHIP ISSUE, not a fund-raising device. It has to do with our relationship to Jesus Christ. The question tithing raises is not "how much of the church's budget is my share," but rather, "how much of my income is God's share." We have a need to give, and the tithe is a guide in addressing that need.

Tithing is commendable, as it:

- is a source of blessing in our relationship with God;
- is symbolic of putting God first;
- is an act of gratitude for and an expression of commitment to God's work;
- is an important element in Christian discipleship;
- helps us reorder priorities, establishing God's rightful place in our lives;
- enables us to extend the church's witness and service through ministries near and far;
- frees us from being vulnerable to greed and helps develop in us a new spirit of generosity in all things.

As American Baptists prepare for the challenges of a new decade and a new century through ABC 2000, with its emphasis on worship, evangelism and service, we have opportunity to re-commit ourselves to partnership with each other and with God, who has given us resources to help carry forward the Gospel ministry. Our giving is one way to express our commitment. We can view the tithe as a model for growing and giving in

grace consistent with our commitments to soul liberty and the proclamation of the Gospel.

We call American Baptists to a denomination-wide encouragement of the tithe as a practice within the context of Christian stewardship.

### **A CALL TO ACTION**

As American Baptists, we are called to dedicate ourselves to a denomination-wide encouragement of the tithe as a practice within the context of Christian stewardship.

1. We call upon each American Baptist to consider the biblical challenge of the tithe as an appropriate beginning response to God's grace. Where the tithe may be deemed not immediately possible, we encourage an intentional program of moving steadily toward the tithe in yearly increments.
2. We call on American Baptists, who are willing and able, to accept the challenge of moving beyond the tithe.
3. We call upon the laity in our churches to encourage and empower preaching and teaching on financial stewardship in general and the tithe in particular, and to share the testimony of tithing in their own lives.
4. We call upon the leaders of local congregations and of regional, national and general denominational organizations to model a lifestyle of biblical stewardship, moving toward and beyond the tithe in their support of Christ's work.
5. We call upon American Baptist professional church leaders with preaching and teaching responsibilities to hold forth with passion and power the tithe as a basic standard in a percentage giving program of personal financial stewardship.
6. We call upon local church, regional, national and general denominational leaders to share their tithing testimonies; to teach, preach and encourage tithing at every opportunity and in every setting.
7. We call upon regional organizations and local churches to create task forces to plan and carry out strategies to emphasize tithing as a means to spiritual renewal and expanded ministry and mission.
8. We call upon ABC/USA World Mission Support staff to develop tithing programs and financial planning resources that will help American Baptists respond to this challenge.
9. We call upon the American Baptist Foundation to suggest a tithe to American Baptist

ministries as a beginning point for persons in writing their wills.

10. We call on Educational Ministries to develop age group curriculum resources which present tithing as integral to Christian discipleship.

11. We call on National Ministries and International Ministries to express their mission strategies in ways that encourage American Baptists to tithe.

12. We call upon regional, national and general boards, and all affiliated organizations to be faithful stewards of the tithes of God's people so that the local, regional, national and global mission of the church may be strengthened and expanded.

13. We call upon local churches to be faithful stewards of the tithes of God's people so that the local, regional, national and global mission of the church may be strengthened and expanded.

14. We call upon ABC/USA national and regional boards and local churches to adopt this policy statement to help unite the entire American Baptist family in this effort.

15. We call upon American Baptist seminaries to prepare our professional church leaders for their role as stewardship leaders in local churches; to teach the biblical foundations of financial stewardship in general and tithing in particular; and to encourage future leaders to accept the challenge of becoming tithers.

16. We call upon each person who reads and votes upon this policy statement to become a tither or move toward becoming one using an intentional program of percentage giving, with the biblical 10% as the tithing norm.

17. We call upon American Baptists as a tithing people to give generously and sacrificially, knowing that "God loves a cheerful giver" (2 Corinthians 9:7) and accepting the challenge to grow and give in grace.

Adopted by the General Board of the American Baptist Churches - June 1992  
163 For, 0 Against, 1 Abstention  
(General Board Reference #7043:11/91)

---