

## STEWARDSHIP AND CHRISTIAN GIVING

### A Biblical and Theological Perspective

In April, 1976, the Executive Council of the Lutheran Church in America identified the development of a biblical and theological statement as an important element in the intensified program for Christian giving. The Division for Parish Services was given responsibility for the development of the statement.

The work was carried out under the guidance of a consulting group, consisting of the following persons: Dr. Reuben T. Swanson, chairperson; Dr. LaVern K. Grosc, writer; Mrs. Jane Brewer; Mr. Livingston Crichlow; Dr. Wesley Fuerst; the Rev. Quentin Garman; Dr. Calvin Gilck; Dr. Martin Heinecken; the Rev. Richard Hollinger; Dr. Benjamin Johnson; Mrs. Doretta Laycock; Ms. Debbie Lorentzen; and Mr. Emil Weltz.

A statement was approved "for study" in 1977. An amended statement, printed below, was adopted by the Executive Council in April, 1980, "as a guide" for congregations, synods, related institutions and agencies, and churchwide agencies.

The prime focus of the Scriptures is on the self-giving and redemptive activity of a gracious God and the human response to that action. God's righteous and loving self-disclosure precedes and evokes human response.

While God's power and providence are experienced in creation, redemption is effected through the death and resurrection of Jesus of Nazareth, God's Son. The Holy Spirit, through Word and Sacrament, calls and gathers individuals into the Christian community, the church. This community is both enlightened and empowered to be the body of Christ in a fallen world, loved and redeemed by God.

Our concern here is both to celebrate God action and to remind ourselves of the need for human response.

## STEWARDSHIP AND CHRISTIAN GIVING

One term frequently used to describe this Christian response to the loving activity of God is *stewardship*. In the Gospel of Luke (Chapters 12 and 16), the Christian life is seen as that of a steward. The original word in Greek, *oikonomos*, referred to one who was the manager or administrator of a household. The implications are clear: God entrusted his creation into human hands and holds his "stewards" accountable for the manner in which it is used.

The word steward, however, is not one which is widely used in our language, particularly in the sense of its original meaning, which involved the concept of accountability to God. It is interesting to note that not once in Today's English Version of the New Testament is the word *oikonomos* translated as steward (see Luke 16:1, 2, 8; Galatians 4:2; 1 Peter 4:10; Luke 12:42; 1 Corinthians 4:1, 2; Titus 1:7). Instead it speaks of *the one put in charge of, a manager*. In this sense, then, we are called to be God's managers, put in charge by and accountable to him for the management of that part of his creation or of his gifts that he has entrusted to our care.

In Romans 16:23, *oikonomos*, referring to the occupation of Erastus, is translated as city treasurer. Using this word, we see ourselves as God's treasurers, dealing with his treasury and accountable to him. Because of the limitations of the words steward and stewardship, it may therefore be wiser to deal with the essential content of that concept in other terms. We propose to speak of it in terms of Christian giving.

## GIVING PRESUPPOSES RECEIVING

Paul Tillich once said, "Religion is first, an open hand to receive a gift and second, an acting hand to distribute gifts." This brings to light one of the major difficulties when one approaches the subject of Christian giving: the gifts of God often go unrecognized and unappreciated.

bombarded with advertisements and are programmed to get, to consume, to own - but seldom to give. In a highly industrial and technological society, the connection between the creator and the products consumed is not clearly visible. If what one has is looked upon as a result of one's efforts, it can scarcely be seen as a gift. If one is unable to receive gratefully, how can one give joyfully? One cannot express gratitude directly and responsively for an anonymous gift - or be grateful for that which one believes is held by right or possession.

We need then, first of all, to be reminded of the many gifts which we have received from the hand of a loving God. We need to hear once again the message of Deuteronomy 8:17, 18: "Beware lest you say in your heart, 'My power and the might of my hand have gotten me this wealth.' You shall remember the Lord your god, for it is he who gives you power to get wealth; that he may confirm his covenant which he swore to your fathers, as at this day."

## **THE GIFTS OF GOD**

No one is able to enumerate fully the unfathomable riches of the gifts of God. Yet some attempt must be made, if only to spark our gratitude and help us gauge the extent of our response. Here is the beginning of such a list:

### **The Gift of Creation**

If human life on our planet, individually and communally, is to continue, then every person Christian and non-Christian alike - must share responsibility in and for the created world. God continues to be graciously active in his creation. He had ordered the world so that it is a fit home for humankind. We have not been set in a totally alien environment, nor are we expected to live in isolation. We are called to live as individuals in community, intimately related to the whole creation.

Luther believed that God works in his world with both hands. With his right hand, God gives love and grace (the gospel), and with his left, he holds in check and judges (the law). A loving god grants relative independence to structures in creation. No specific economic system is ordained by God; all are under judgment and grace. But through the work of God's left hand the gifts essential to human life are to be made available to all persons. What is essential is that the goods necessary to human life be produced and equitably distributed to the greatest possible number of people.

While God does act graciously in this realm, as Luther explained in the meaning of the first article of the Creed - "All this he does out of fatherly and divine goodness and mercy, though I do not deserve it" - creation is still under the law and is not redemptive.

God's purpose is that all persons, created in his image, are to be channels by and through which the benefits of God are poured out to others. Thus all humankind ought to recognize that this is to their best interest. If one abuses the earth, if one does not justly distribute the goods necessary for human life, if one is not willing to share - judgment will surely follow. The Christian here is also under the law.

God is the author and owner of all property and of life itself. But in the freedom and relative independence of an economic system, one can also affirm the limited right of private property. If human individuality and accountability are to be taken seriously, than certain things and property (not persons, however) must be recognized as being under the management of that person to who God has entrusted them. Goods and property are to be used, not exploited. How we gain our property and possessions is as crucial as how we use and spend them.

### **The Gift of Christ**

The greatest gift God has given to humanity is his Son, Jesus Christ. In Jesus, God enters a world that is willful, defiant, and rebellious. He subjected himself to the scorn and hatred of humankind, even to the ultimate sacrifice on the cross. What seemed like a victory for the world, however, became both its defeat and liberation.

Copyright c 1980. Division for Parish Services,  
Lutheran Church in America. All rights reserved.

Except as otherwise noted. Scripture quotations in this publication are from the *Revised Standard Version Common Bible* copyrighted c 1973 by the Division of Christian Education of the National Council of the Churches of Christ in the U.S.A., and used by permission. Other Scripture quotations are from the *Good News Bible - Old Testament*: Copyright c American Bible Society 1976; *New Testament*: Copyright c American Bible Society 1966, 1971, 1976.

The resurrection of Jesus marks a new age in which the forces opposing god are ultimately defeated. God outrageously declares that the ungodly and unrighteous are now justified and acceptable to him. The good news

that humanity is liberated from sin, death, and the devil opens up many new possibilities. In his sixty-second thesis Luther declared: "The true treasure of the church is the most holy gospel of the glory and grace of God."

In Christ we are made new, and members of a new community. In it, individually and corporately, we are to be God's treasurers, dealing with the gift of the gospel. Like all of God's gifts, it is not our possession, but for our responsible use and distribution. No longer enslaved by death, we are ultimately free to spend ourselves in and for the world. As Paul points out in the second chapter of Philippians, the self-giving of Jesus Christ is the heart of the Christian proclamation as well as the model for Christian conduct.

### **The Gift of the Renewed Community**

In God's creative purpose, humans were not meant to live in isolation. We are by birth the product of that primary community, the family. Set and nurtured in the web and context of human relationships, each individual matures in a framework of interdependency. We cannot be human alone.

But by birth we also share a heritage of egocentricity and rebellion against God, which is experienced in fractured and distorted relationships both with him and with others. In baptism, God forgives and restores and claims and incorporates us into a new set of relationships within his family.

Reborn by the power of the Holy Spirit, we are called to witness to and lovingly serve our neighbor. Nurtured by gospel and sacrament, we are "God's colony in man's world." The burning bush that Moses experienced is a symbol of god's indwelling Spirit that purifies and enlivens his creatures without consuming them. The Holy Spirit mediates Jesus Christ to us in our time and place. The result is a faith demonstrated in responsible daily living.

### **OUR RESPONSE: CHRISTIAN GIVING**

In view of all that God has given us, can we offer less in return than our very lives? In writing to the church at Corinth, Paul describes the remarkable response of the Christians in Macedonia: "For they gave according to their means, as I can testify, and beyond their means, of their own free will...but first they gave themselves to the Lord and to us by the will of God" (2 Corinthians 8:3-5).

This commitment is one of faith, not of sight; one of risk, not of reward. Christians throughout the centuries have experienced the abundant providence and grace of God. As a result, they relied upon him and gave with joyful abandon.

Giving primarily in order to receive, however, reflects more the egocentricity of the old Adam than the freedom of the new creature in Christ. Unless God's overarching claim on our lives and all we have is acknowledged, Christian giving will remain a pious phrase and a hypocritical illusion. If the priorities are wrong at the center, our whole life will be out of balance. We are to seek first his kingdom and then let the other things be added (Matthew 6:33).

### **The Importance of Commitment**

Commitment in giving is the external evidence of internal priorities. The sacrificial system of the Old Testament, which involved grain and animal offerings as first fruits, clearly demonstrated that in that society God was to be placed first - and all the remaining possessions were, in their use, to reflect that prior claim. The motivation was not to supply god with something he lacks, since God does not need our gifts. It was instead a statement of faith and of gratitude; the emphasis was on the need of the giver to give. It was their desire to give themselves to God that was symbolized in their tithes and offerings.

We need to be quite candid in stating that our spirituality and commitment need to be intensified before more generous giving can be expected. This is true at every age and in every phase of our lives. Circumstances will vary, income and possessions will differ, demands upon time and resources will change - but each of us is expected to respond. We affirm the need to risk in faith, trusting and expecting God's continued grace and providence.

### **The Role of Money**

One cannot speak of Christian giving without stating explicitly what has been implicit in much of what has been said: namely, some of our response will be in the form of money.

Money functions in a multiplicity of ways. In and of itself, money is neither moral nor immoral. It can be both a blessing and a curse. It is meant to be used but can also be abused. It can become an obsession or a valuable tool. Money is a medium of exchange; it is received for

the application of time and talents and is exchanged for goods and services that are deemed right or necessary. It is a means of comparing the value of things. Money reflects interdependence, since in isolation it is useless.

Money is an extension of ourselves; in a sense, it is a symbol of life itself. A person invests a certain number of hours per week to utilize specific abilities in helping to accomplish a goal, be it a service or a product, that is

thought necessary or beneficial. A specified amount of money is given to that person in exchange. In a real sense, that money represents that part of the person's life.

In many families, the role of "breadwinner" has been assigned to or assumed by only one individual. This is not to imply that the lives of the others hold no value. The earnings should instead be seen as an aggregate value, with each family member contributing to the welfare of the whole.

If money is an extension of self and thus represents part of our life, how we use it is a rather clear indication of the priorities we hold and value. If the greatest gift we have to offer God is our lives, then symbolically money is one of the clearest evidences of that commitment.

### **Giving in Our World**

What does giving ourselves entail? No catalogue could contain specific directives, nor should it. We are free to love and serve responsibly in our daily vocation. Luther was insistent that the place where we are in our present occupation is where we are to serve God in a holy calling. There is to be no false division of life into sacred and secular.

The dedicating of ourselves to God means our time and abilities are to be at his service in the works as we seek justice, love our neighbor, and work for the common good. Here, too, money is an extension of self as we pay our taxes, or give to community charities, or support political candidates. It goes where we may not be able to go and does that which needs to be done for a more just and humane society.

Certainly how we live and consume with regard to energy, non-replaceable resources, food, pollution, and the whole range of ecological concerns is an expression of our priorities and our concern for our neighbors as well.

The Christian, with regard to the created world, is not free from God's law and judgment. But because of redemption, we are free to give ourselves, knowing that our security is ultimately not in possessions and profits but in him who died and rose again for us.

### **Giving the Gospel**

Christian giving also has to do with our responsibility for, or stewardship of, the gospel. We are given an ambassadorial function, to be emissaries and heralds of the King. The gospel is to be made known in every area of our globe. The mandate of proclamation to all the people of the world remains our charge.

There are many ways in which this responsibility can be fulfilled. Each one of us is called to share the good news with those we contact in our daily lives. At the same time, our prayers and gifts can support others who are called to proclaim the gospel to those beyond our reach. Perhaps it is in regard to the stewardship of the gospel that the extension of self through our gifts of money is most evident.

As the congregation gathers on the first day of the week to celebrate the Lord's resurrection and to hear and taste his Word, tithes and gifts are offered.

The Christian thereby acknowledges God's claim and Christ's lordship, as we pray for the Spirit's renewal and give our lives to God in the offertory. By means of our gifts we can be present, through word and sacrament and deeds of love, wherever the glory and grace of God are made known. Our money thus allows us to literally reinvest our lives a second time.

### **Giving In and Through the Christian Community**

The arena of human relationships provides a panorama of opportunities for self-giving as Christians. Not only does our identity as children of God give meaning and purpose to our lives; it also influences the variety of communities in which each of us lives - our families, the place where we work or study, our neighborhood, our friends, our congregation, our community, and our country.

The church, people called uniquely and specifically to declare God's deeds and to be Christ's body, provides for a multiplication or magnification of our individual efforts. As that redeemed community whose unity transcends national, ethnic, cultural, and geographic boundaries, it is possible through this global fellowship to be present and serve and love in a way no individual can.

The miracles of God's healing and providence occur again and again as the Christian community throughout the world and those whom it specifically designates bring healing, food, shelter, knowledge, and the gospel to thousands upon thousands that we as individuals may never see or know. Yet through the church we are there.

Normally we experience the church as a local congregation. The congregation in turn is a part of

the larger community of faith. What is true of the life of the individual in his responsiveness and responsibility before God is also true of the congregation, the synod, and the larger church.

None of these exists for its own sake but as part of the whole. For example, how a congregation manages its finances is a transparent indicator of the values and commitment that it holds. If giving of the "first fruits" to the

congregation is made a matter of priority for the individual Christian, then certainly that priority also pertains to the congregation and its giving to the work of the larger church.

The constitution of the Lutheran Church in America states that this church “exists both as an inclusive fellowship and as local congregations gathered for worship and Christian service. Congregations find their fulfillment in the universal community of the church, and the universal church exists in and through congregations.” The polity of the LCA is thus bi-modal and affirms the mutual interdependence of congregations and the inclusive fellowship. Synodical and churchwide entities are just as valid expressions of the church as are congregations. The Lutheran Church in America, in turn, is a part of the universal church.

## **CHARACTERISTICS OF CHRISTIAN GIVING**

The witness of Scripture and the experience of Christians point to certain characteristics of Christian giving. These can be instructive for our day also. As Christians give, they do so:

### **Gratefully**

Recognizing that God has created us and all that exists; that he has redeemed us and made us his own; that he has called, gathered, enlightened and sanctified us - how can we help but be humbled, awed, and overwhelmed by the generosity of his grace? With the Psalmist we respond: “What shall I render to the Lord for all his bounty to me?” (Psalm 116:12). Gratitude is at the heart of the Christian life. We see the opportunity to share our physical resources as a response to the spiritual riches we have received.

### **Faithfully**

Our words and deeds of thanksgiving and praise lead consistently to the giving of ourselves. “... I appeal to you: Offer yourselves as a living sacrifice to God, dedicated to his service and pleasing to him. This is the true worship that you should offer” (Romans 12:1, TEV). Faith means casting ourselves in trust, dependence, and confidence upon our Lord. Faith is expressed in obedient discipleship with all the risks that this implies, but also the intimate relationship this assures. Faith acts on the conviction that if God is at the center of our lives and is feared, loved, and trusted above everything else, then we shall have life in all its fullness.

### **Regularly**

Knowing that we still live in a fallen world, we are aware also of the necessity of self-discipline. We both form our habits and are shaped by them. Education in Christian giving starts in childhood where the example of committed parents, the encouragement of church school teachers, faithful attendance and participation in worship implant the principle and practice of regularity. Regular giving, like breathing is essential to a healthy life.

Careful planning and prudent management make regular giving possible even when external circumstances may change. Estate planning with such options as deferred giving and living annuities enable continued regular support even in retirement years. Wills, special gifts, and memorial funds provide the opportunity for our lives to continue giving into the future.

### **Proportionately**

Paul counseled: “Every Sunday each of you must put aside some money, in proportion to what he has earned...” (1 Corinthians 16:2, TEV). That is the second part of the discipline of Christian giving. Jesus said: “... to whom much is given, of him will much be required;...” (Luke 12:48). In the Old Testament, tithing was the norm, and it still serves as a good evangelical starting point. Setting aside the first portion of our income for God requires a conscious decision and forces us to examine our values and set priorities. Jesus reminded us: “for your heart will always be where your riches are” (Matthew 6:21, TEV).

Proportionate giving, like the faith from which it grows, implies a risk but trusts and expects God’s continued providence. Proportionate giving ought to be sacrificial giving that affects and changes our lives. In God’s sight every gift is seen in relation to the ability to give. As Jesus sat near the Temple treasury, he watched men of wealth deposit substantial sums. Yet he declared that the widow’s two little coins were the largest offering given. “For the others put in what they had to spare of their riches,

but she, poor as she is, put in all she had...”(see Mark 12:41-44, TEV). In a similar vein, Paul observed: “If you are eager to give, God will accept your gift on the basis of what you have to give, not on what you don’t have. (2 Corinthians 8:12, TEV).

### **Responsibly**

Central to Christian giving is the affirmation that God abundantly supplies the resources necessary to enable his people to fulfill the tasks given to them. God's people should be encouraged to support the mission and ministry of their congregation and the larger church primarily through the Christian giving of their own membership. The desire of many Christians to use their time and talents creatively in the service of the congregation and the wider church should be encouraged and commended. The life and work of the church depends greatly on the dedicated volunteer service of its members.

When, on the other hand, congregations or groups of Christians seek to provide financial support for the work of the church through various undertakings and enterprises, it is important to answer candidly and honestly questions such as the following: Does the undertaking inhibit our basic commitment to Christian giving? Does it represent a shift subtle or blatant, of the responsibility for giving from ourselves to someone else? Is there an attempt to circumvent or avoid the necessity for growth in our own commitment to Christian giving? Is this activity inconsistent with the "Statement on Commercialism" adopted by the LCA at its 1964 convention? (LCA Minutes, pp. 597-598)

If the answer to any of these questions is affirmative, it may well be that this venture is not the best way to exercise Christian responsibility.

### **Joyfully**

It has been the testimony of Christians through the centuries that proportionate and sacrificial giving leads to a deep and abiding joy. In a slightly different but analogous context, Jesus, speaking of himself as the vine and of his followers as the branches, declared: "My Father's glory is shown by your bearing much fruit; and in this way you become my disciples...I have told you this so that my joy may be in you and that your joy may be complete" (John 15:8, 11, TEV).

Conversely, joy in the Christian faith also leads to giving, as Paul reported about the Macedonian churches: "They have been severely tested by troubles they went through; but their joy was so great that they were extremely generous in their giving, even though they are very poor" (2 Corinthians 8:2, TEV).

### **Expectantly**

We wait upon God with keen anticipation both now and for the future. As the Holy Spirit leads us into a deeper faith, enlarging our lives, intensifying our commitment, increasing our usefulness in service and love to our Lord and to our neighbor, we are reminded that God is able to provide us with every blessing in abundance (2 Corinthians 9:8) and with all his abundant wealth in Christ Jesus, He will supply all our needs (Philippians 4:19). We wait also for the new heaven and new earth and God's consummation of human history. With expectation we look to the day when he, who is the head of the church, will fulfill his plan to bring the whole universe back to himself and reign unfettered as King and Lord. "For from him and through him and to him are all things. To him be glory forever. Amen" (Romans 11:36).

### **LEADERSHIP IN CHRISTIAN GIVING**

The Thrill and joy of sacrificial Christian giving can be taught, caught, and experienced. The significance of committed and competent leadership is crucial. Dedication, study, prayer, motivation, love for the gospel, the church, and of people are essential prerequisites.

Clergy and laity have mutually complementary roles in leading God's people to greater obedience, intensified commitment, and new levels of challenge and achievement. Pastors and lay persons each have distinctive perspectives, insights, and abilities to bring to this task.

By example, attitude, and interest, the pastor - as shepherd of the flock - will set the pace and establish a conducive climate for growth and maturity in giving. Familiar with the opportunities and needs of the church locally and at large, knowledgeable about available materials, programs, and plans, the pastor is a major resource person in the educational process.

The appropriate group responsible for stewardship in the parish places the challenge before the congregation, develops an ongoing educational

program, analyzes resources, sets specific goals, formulates a strategy, enlists the membership, and implements its plan. Thorough follow-up and careful evaluation are essential.

The whole church should be sensitive and responsive to the needs for educational and leadership training opportunities for lay and clergy. Systematic care and concern for each congregation and area of the church is called for. Clear communication regarding the programs and mission of the church, as well as new areas of opportunity, is necessary.

An annual evaluation in each parish of both congregation and pastor would be very constructive and helpful. Present leadership would be strengthened and supported, and new leaders identified. Training institutes, continuing education courses, lay and pastoral conferences would provide avenues for growth in leadership. The resources our theological seminaries and skilled parish pastors should be enlisted.

This would also provide reinforcement for training those currently in the seminary for leadership in Christian giving. Seminars and additional course offerings designed specifically to provide a theological understanding - as well as the skills and motivation in Christian giving - would have a salutary and long-range effect in developing a leadership cadre for the church.

#### CONCLUSION

Paul Tournier has written: "There comes a day when a man understands that all is of grace, that the whole world is a gift of God, a completely generous gift since no one has forced him to it. We see each flower, each drop of water, each minute of our life as a gift of God."

We give in response to God's supreme gift of Jesus Christ as he comes to us through the Holy Spirit in Word and Sacrament. We start with giving ourselves in humble recognition of his grace and lordship. The manner and way of giving will be as varied as the individuals called together in the church. We give ourselves also in our work, believing that our daily service is a vocation from God. We give our lives responsibly as parents, neighbors, citizens living in a created world which has been put in our charge and for which we are accountable. We serve God as we serve our neighbors and those in that web of relationships we share.

We give of our lives as we share our money in our society and in the community of faith. Our response to the gospel elicits our gifts to the church so that his proclamations and love might be extended to the whole world.

*Paul Tournier, The Meaning of Gifts, trans. John S. Gilmour (Richmond: John Knox Press, 1963).*

#### A SUMMARY OF MAJOR THEMES

1. The prime focus of the Scriptures is on the self-giving and redemptive activity of a gracious God and the human response to that action.
2. One term frequently used to describe the Christian response to God's loving activity is *stewardship*. But because of the limitations of that word, it may be wiser to deal with the essential content of that concept in other terms.
3. One of the major difficulties which comes to light when one approaches the subject of Christian giving is this: the gifts of God often go unrecognized and unappreciated.
4. If human life on our planet, individually and communally, is to continue, then every person - Christian and non-Christian alike - must share responsibility in and for the created world.
5. A loving God grants relative independence to structures in creation. No specific economic system is ordained by God; all are under judgment and grace. What is essential is that the goods necessary to human life be produced and equitably distributed to the greatest possible number of people.
6. God is the author and owner of all property and of life itself. But in the freedom, and relative independence of an economic system, one can also affirm the limited right of private property.
7. The greatest gift God has given to humanity is his Son, Jesus Christ. The resurrection of Jesus marks the beginning of a new age in which the forces opposing God are ultimately defeated.
8. In Christ we are made new, and members of a new community. In it, individually and corporately, we are to be God's treasurers, dealing with the gift of the gospel.
9. In God's creative purpose, humans were not meant to live in isolation. In baptism, God incorporates us into his family, the church. Reborn by the power of the Holy Spirit, we are called to witness to and lovingly serve our neighbor.

A-7

10. In view of all that God has given us, the only appropriate response is to offer him our lives. This commitment is one of faith, not of sight; one of risk, not of reward.
11. Unless God's overarching claim on our lives and all we have is acknowledged, Christian giving will remain a pious phrase and a hypocritical illusion.
12. Commitment in giving is the external evidence of internal priorities. Our spirituality and commitment need to be intensified before more generous giving can be expected.
13. One cannot speak of Christian giving without stating explicitly that some of our response will be in the form of money.

14. Money functions in a multiplicity of ways: it is a medium of exchange, a means of comparing the value of things, a reflection of our interdependence. In a sense, money is an extension of ourselves.
15. If money is an extension of self, how we use it is a rather clear indication of the priorities we hold and value.
16. The place where we are in our present occupation is where we are to serve God in a holy calling. This means that our time and abilities are to be at God's service in the world as we seek justice, love our neighbor, and work for the common good.
17. How we live and consume with regard to the created world is an expression of our priorities and our concern for our neighbors as well.
18. Christian giving also has to do with our responsibility for, or stewardship of, the gospel. We are given an ambassadorial function, to be emissaries and heralds for the King.
19. Our identity as children of God influences the variety of communities in which each of us lives - our families, the families, the place where we work or study, our neighborhood, our friends, our congregation, our community, our nation.
20. The church, people called uniquely and specifically to declare God's deeds and to be Christ's body, provides for a multiplication or magnification of our individual efforts.
21. What is true of the life of the individual in his responsiveness and responsibility before God is also true of the congregation, the synod, and the larger church.
22. Gratitude is at the heart of the Christian life. We see the opportunity to share our physical resources as a response to the spiritual riches we have received.
23. Faith is expressed in obedient discipleship with all the risks that this implies - but also the intimate relationship this assures.
24. Regular giving is essential. Careful planning and prudent management make regular giving possible even when circumstances change.
25. Tithing is still a good evangelical starting point. Setting aside the first portion of our income for God requires a conscious decision and forces us to examine our values and set priorities.
26. Proportionate giving ought to be sacrificial giving that affects and changes our lives. In God's sight every gift is seen in relation to the ability to give.
27. God's people should be encouraged to support the mission and ministry of their congregation and the larger church primarily through the Christian giving of their own membership.
28. The desire of many Christians to use their time and talents creatively in the service of the church should be encouraged and commended.
29. When congregations or groups seek to provide financial support for the church through various undertakings, each such venture needs to be evaluated. It may well be that this is not the best way to exercise Christian responsibility.
30. It has been the testimony of Christians through the centuries that proportionate and sacrificial giving leads to a deep and abiding joy. Conversely, joy in the Christian faith leads to giving.
31. As the Holy Spirit leads us into a deeper faith, enlarging our lives, intensifying our commitment, increasing our usefulness in service and love, we are reminded that God is able to provide us with every blessing in abundance.
32. The thrill and joy of sacrificial giving can be taught, caught, and experienced. The significance of committed and competent leadership is crucial.
33. Clergy and laity have mutually complementary roles in leading God's people to greater obedience, intensified commitment, and new levels of challenge and achievement.
34. The whole church should be sensitive and responsive to the needs for educational and leadership training opportunities for lay and clergy working in the area of stewardship.

