

**9th General Assembly, 1981, Appendix K, p.272**

## **THEOLOGY OF STEWARDSHIP**

A theology of stewardship is a vehicle which seeks consistently to relate the Word of God to all that is understood to be stewardship and stewardship activities.

A Biblical basis for stewardship must begin with the affirmation that God is sovereign and that we recognize Him as exercising divine ownership over all that there is (Ex. 19:5, Ps. 24:1, Ps. 50:10, Hag. 2:8).

Stewardship is exercised personally and corporately by the Church. In this paper we will seek to affirm our belief in the personal and corporate aspects of stewardship and then explore the implications these beliefs have for the stewardship programs and activities of the Presbyterian Church in America.

### **PERSONAL STEWARDSHIP**

Stewardship is first and foremost a personal matter. Each believer has a ministry (Mt. 24:14-30) in the pursuit of which he arranges his life in conformity with God's declared will, responding to His covenant call of grace.

As was his Lord, the Christian is a servant (Isa. 53, Phil. 2:4-11). The Pauline command, "Let this mind be in you, which was also in Christ Jesus," obligates us to follow closely the words of our Lord, and we discover that those words leave no room for arrogance, jealousy, prejudice or covetousness. They do not leave us the luxury of approaching life on the intellectual level in contradistinction from the commitment level. Rather, by His indwelling Spirit, Christ enables us to follow Him in being servant to all (Mark 10:43-45).

Our servanthood must be seen as sonship, for, like the firmer of the prodigal son, God is more interested in having sons than slaves (Rom. 8:12-17). Yet, if we are servants, we must see the nobility of our servant roll, originating as it does, not with man's duty, but with God's love, making us bondservants of the most high God, and preparing us to offer the highest service to God and men (Ac. 16:17). The enslavement to anyone or anything else will pull an individual increasingly farther from the service of God (Luke 14:26, Mat. 6:24).

When our priorities are right our servanthood is a joyful expression of faith and not a burden. God does not ask us to neglect our families but to readjust our relationship and put Him first. Likewise, He does not tell us to abandon our wealth but to use it for the purpose He has given it.

As Jesus Christ served our deepest needs, so our stewardship is to serve the deepest needs of others. Neighbor-love is paramount in the stewardship picture. Christ, in the parable of the good Samaritan, showed not only that all men are our neighbors, but also that love of men will result in service to men (Luke 10:25-37). Related to this is the death of self as a part of the servant-life (John 12:24-26; Mt. 8:31-38; Rom. 12:1). Like an Old Testament sacrifice to be consumed, the believer himself is upon the altar. The more we sacrifice of ourselves, the more alive we become, and the stronger for service. Thus, our faith must direct all our decisions and affect our habits and indulgences. A man who is being sacrificed will sacrifice many false and fleeting fashions of this world. He has died to the world and self. The Lord Jesus set the example in the things he denied Himself: carnal satisfaction, popular acclaim, prestige and honor, showing His love by denying Himself while freely serving others.

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A servant need not suffer unduly, or be impoverished or mediocre. What is implied by our servant-position is discipline. God gives some much and others little, but love will give insights into the way goods and gifts should be used (1 Cor. 13:3). Paul's insistence upon discipline (1 Tim. 4:7ff; 1 Cor. 9:26, 27) cues each Christian to his own commitment. As servants we ask, what can we do? What can we do without? What can we do with and for others?

Each Christian has talents and abilities. These are God-appointed and give us opportunities for service. Jesus spoke of such opportunities (Mt. 25:15; Mark 13:34, as did Paul (Rom. 12:3-8; Eph. 4:4-16). Christians are responsible to test their capacity, rather than go on haphazardly trying to fill needs as they arise, or attempting too much for their abilities and doing work others ought to be handling. Neither approach ministers according to God's plan. Continuously, we must look to the local church and help everyone in searching out the gifts God has given him. This variety of gifts involves the use of our material resources, cars, money, homes, clothes, food, and all of worth in creation. It involves our natural and mental aptitudes, our physical strength and abilities. Each Christian should ask himself, what are my abilities? Do I have any unused ones? Do I have any undeveloped abilities?

Women have special ministries. Even since Eve, they have been endowed with a capacity for sensitivity to others, for tender love, for self-giving, and for understanding. God put human lives into women's hands in special ways through childbirth and homemaking. Also, a woman's creativity expresses itself through her relationship to the outside world and she can refresh the world through her spiritual insight and service (Prov. 31:16-31; Tit. 2:3-5).

Not only our gifts but also our possessions must be managed to fulfill responsible stewardship. Here neither covetousness nor materialism may be allowed to block the proper use of our possessions and income. Paul warns, "The love of money is the root of all kinds of evil" (1 Tim. 6:10). Paul was referring not to an occasional evil but to something that becomes an actual way of living, and which is a universal disease, having its roots in the ground of not believing God.

Basic problems in giving are the result of a lack of knowledge, faith, and love. A false sense of values and covetousness are also hindrances to Biblical giving.

Scripture very plainly sets forth principles to be observed in giving. We need to understand and know the meaning of money which is received in exchange for use of time and abilities. We should give as a part of worship (Ps. 96:8). Our giving is to be an expression of love (1 Cor. 8:8). Our giving is to be without ostentation (Mt. 6:31). We are to give freely and with simplicity (Mt. 10:8; Rom. 12:8). We should be cheerful givers (2 Cor. 9:7), and understand that generous giving is a grace or gift from God (2 Cor. 8:1,2). To "seek the Lord first" (Mt. 6:33) is the goal of life and of Christian giving (Deut. 6:17; 1 Cor. 6:2; 2 Cor. 8:12).

Christians may pose to themselves the following questions to consider seriously with respect to the expression of their faith through Christian giving: Does all my spending show a Christian sense of values? Do my offerings represent the first fruits of my income? Are spiritual causes given the priority? Are my offerings a generous portion or percentage of my income? Am I willing to live without some of the luxuries of our American life in order to share a larger portion of my goods with the Master? Am I willing now to increase my offerings by 3 or 4 percent or more if I am giving less than 10 percent, knowing that if tithing is required by God any percentage less is sin?

Is tithing to be a part of personal stewardship? There is little doubt that tithing has been a great blessing to many, but we need to re-evaluate this institution on the basis of Biblical theology. Old Testament believers brought 10 percent plus thank offerings and they were blessed. Early Christians in many cases gave more than 10 percent although God did not specifically demand more. The Old Testament shows many examples that believers should tithe and the Apostle Paul seems to imply the time or at least proportionate giving in 1 Cor. 16:2

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when he uses the words "...let everyone of you lay by him in store, as God hath prospered him..." Giving according to the degree of prosperity certainly has the tithe in view when you consider the Jewish viewpoint of stewardship. Yet Christian stewardship recognizes not only a tenth but all as belonging to God and man acts as the trustee of all. New Testament giving is not a hard and cold fact of decimals and arithmetic, but is the practice of love (John 14:15; 2 Cor. 8:24).

"Christ Himself has placed His approval and set His imprimatur upon the tithe, as the proper old covenant observance, "Woe unto you, scribes and Pharisees, hypocrites! For ye pay tithe of mint and anise and cummin, and have omitted the weightier matter of the law, judgment, mercy and faith: these ought ye to have done, and not to leave the other undone" (Mt. 23:23). In that verse Christ is rebuking the scribes and Pharisees because of their hypocrisy. They had been very strict and punctilious in tithing the herbs, but on the other hand they had neglected the weightier matters such as judgment, or justice, and mercy. But while Christ acknowledged that the observance of justice and mercy is more important than tithing - it is a 'weightier matter' - while, He says, these they ought to have done, nevertheless He says, these other yet ought not to have been left undone. He does not set aside the tithe, as he might easily have done here. He places justice and mercy as being more weighty, but he places His authority upon the practice of tithing by saying, "These ought ye to have done, and not to leave the other undone." It is well for us if we by the grace of God have not omitted justice and mercy and faith: it is well if by the grace of God those things have found a place in our midst, but the tithe ought not to have been left undone, and Christ Himself says so."<sup>1</sup>

Actually, the tithe is not man's real problem. His real problem is in putting God first and giving generously. 'God's grace is sufficient to lift us even after the 10% is passed and enable us to go beyond that standard. Many people have real spiritual problems and attitudes to conquer first before they can consider tithing. God's Word challenges us that to withhold a tithe is to rob God.

### CORPORATE STEWARDSHIP

It is evident from Scripture that as God's people, we are not only to be stewards of life, time and treasure, but also stewards of the Gospel of Christ. The apostle Paul states in 1 Thes 2:4, "But as we were allowed of God to be put in trust with the Gospel, even so we speak; not as pleasing men but God which trieth our hearts." The concept of the stewardship of the Gospel is implied throughout the Pauline epistles in such verses as Gal. 2:7; Col. 1:25; 1 Tim. 1:11; Titus 1:3.

The primary responsibilities of the church are the worship of God, the evangelization of the world and the edification of the church through the proclamation of God's Word (Mt. 28:19-20, "Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost: teaching them to observe all things whatsoever I have commanded you: and lo, I am with you always, even unto the end of the world")

On the basis that the church is entrusted with the Gospel of Christ, we can define corporate stewardship as "the orderly practice of mobilizing the total dedicated potential of the whole church, based on the conviction that this is a trust from God and fully implementing His will in the building of His kingdom at home and in all the world."<sup>2</sup>

It is important that a theology of stewardship be bound inextricably to the purposes and goals of the church as a whole. H. G. Coiner has written: "That God has elected His people to be His agents of reconciliation is a claim made not by the church but on the church by its Lord.

<sup>1</sup> Arthur W. Pink, *Tithing* (Swengel, PA), p. 12

<sup>2</sup> Waldo J. Waner, *The Stewardship Call*, (St. Louis, 1970), p. 154

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This claim is to be accepted humbly and fearfully by the Christian church... The nature of the church as the reconciled community is inseparable from the function of the church as the agent, or minister, of reconciliation.<sup>3</sup>

The Biblical basis for a corporate effort in stewardship is based upon the interdependency of believers. The church as the body of Christ has many members, but these members are to function together. Both 1 Cor. 12 and Rom. 12 focus on the mutual dependence of the members of the body.

Specifically, Scripture gives us examples of how a group ministry of stewardship functions. In the Old Testament, corporate stewardship was exercised in the collection of gifts for the building of the Tabernacle, Ex 35:22 "And they came and both men and women, as many as were willing hearted, and brought bracelets, and earrings, and rings and tablets all jewels of gold: and every man that offered, offered an offering of gold unto the Lord."

Corporate giving was also demonstrated in the collection taken for the repairs needed for God's House. Second Chronicles 24:10 states "And all the princes and all the people rejoiced, and brought in and cast into the chest, until they had made an end."

The New Testament provides further examples of group stewardship. The early church was engaged in meeting die needs of its poorer members. Acts 4:34 and 35 relates, "Neither was there any among them that lacked: for as many as were possessors of lands or houses sold them, and brought die prices of the things that were sold, and laid diem down at the apostles' feet: and distribution was made unto every man according as he had need." It should be an objective of each church to provide support for its needy members. This responsibility should not be given to die state.

The early church exercised corporate stewardship in the supporting of the Apostle Paul as he proclaimed die Gospel of Christ: "For even in Thessalonica ye sent once and again unto my necessity." (Phil. 4:16).

The primary concern of group stewardship is not in the raising of money but in corporately reaching the world for Christ through the equipping of the saints and the proclamation of the Gospel (Eph. 4:7ff). Corporately the church must seek not just to raise money but to raise men.....for I seek not yours but you.: (1 Cor. 12:14).

Responsibility in stewardship is both corporate and personal. Along with our responsibility we must also acknowledge our accountability. Scripture tells us that God's people are to be held accountable for their stewardship In Luke 12:48 we are told, "...For unto whomsoever much is given, of him shall be much required: and to whom men have committed much, of him they will ask die more."

It may be further stated that we are accountable to God for choosing certain areas within die church in die exercise of our stewardship. As stewards we must submit ourselves to God who "alone is die Lord of die conscience."

There is a tremendous responsibility placed upon a man, who for example, chooses where he will place die greater portion of his contribution to Christ's Church. His decision must be based upon a prayerful, studied inquiry into the Word of God. A. A. Hodge in his commentary on the Westminster Confession of Faith states, "All Christians promiscuously are commanded to search the scripture and to resist die authority even of legitimate church rulers when it is opposed to that of the Lord of die conscience." This certainly does not excuse giving to the work of die church, if fact if amplifies die responsibility of the steward to make his giving a thoughtful, deliberate, prayerful act, knowing he must give an account to God for his decision.

As stewards who are to be held accountable we must prayerfully seek to exercise our stewardship in a manner that is consistent with and obedient to God's Word.

<sup>3</sup> Harry G. Colner, "The Secret of God's Plan," *Concordia Theological Monthly*, XXXIV, No. 5 (May 1963), 274

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Corporately, the members of the Presbyterian Church in America exercise their stewardship through the denomination as it operates on four principles of stewardship adopted by the General Assembly: (1) The church is responsible for carrying out the Great Commission. (2) The work of the church as set forth in the Great Commission is one work, being implemented on the General Assembly level through our equally essential committees. (3) It is the responsibility of all member congregations to support the whole work of the denomination as they are led in their conscience held captive to the Word of God. (4) It is the responsibility of the General Assembly to evaluate needs and resources, and to act on priorities for the most effective fulfillment of the Great Commission. We believe that this paper affirms the validity of these four principles as being a scripturally sound and worthy basis for corporate stewardship.

### IMPLICATIONS

The question to be raised is, To what extend do the present methods of raising funds for the work of the church conform to the underlying principles of stewardship as found in God's Word?

The present practice within the PCA is that each of the four major committees has the responsibility of raising its own budget.

It is not possible to prove from scripture whether this principle of operation for the General Assembly is Biblical or not. However, we can take the Biblical basis for stewardship that we have already discussed and apply the principles for giving to the practices of these four committees in their fund raising activities.

It is evident that tensions can exist in the implementation of two of the principles under which the General Assembly operates. Those principles are: (1) the work of the church as set forth in the Great Commission is one work being implemented on the General Assembly level through our equally essential committees, and (2) it is the responsibility of every member and every member congregation to support the whole work of the denomination as they are led in their conscience held captive to the Word of God. The tension which can exist between these two principles is a result of the question that if the work of the church is truly one work why should a congregation or individual express discrimination in his giving to individual committees? The fact is that both of these principles are valid. The work of the church is one work and a Christian does have the prerogative to designate his giving according to the dictates of his conscience as he is led by the Lord. Tension between these two principles occurs only when there is a lack of trust between members of the body of Christ within the denomination.

We have already stated that the Biblical basis for corporate effort in stewardship is based upon the interdependency and unity of believers as members of the Presbyterian Church in America we must act in good faith and with mutual trust for one another, believing that our system of government provides the checks and balances that will keep us from being led astray. Such mutual trust is fitting in the church of the Lord Jesus, who prayed that they all might be one, (John 17:21). It was characteristic of the early church to manifest this oneness and mutual trust through having all things common (Acts 2:44,43). Betrayal of this trust had serious repercussions, which were lost on the church at large (Acts 5:5, 11). The very proof that we are possessors of eternal life is said to be our love of the brethren (John 3:14). This love of brethren is of the essence of the Christian message (1 John 3:11), is an imperative because of God's love for us (1 John 4:11), evidences the maturing of God's love within us (1 John 4:12), and is the test of our love for God Himself (1 John 4:20). In such an atmosphere of love, there is no room for mistrust (1 John 4:18).

We need to practice the Biblical principle of 1 Corinthians 10:24 which states, "Let no man seek his own good, but the good of his neighbor." Waldo J. Werning has written "There

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can be no individualism that allows any member to go his own way and ignore his responsibility to the group or deny the group's responsibility to him...True stewardship can hardly be exercised if there is little or no edification and ministry to one another by individual Christians"<sup>4</sup>

The trust that we exercise towards one another should affect our stewardship in two ways. First, we should trust God that He will direct the consciences of our members to give to the work of the church through its four committees. Secondly, as we exercise our stewardship in giving to the work of the church, we should trust our committees to faithfully carry out the work of the church and not withhold our gifts because of lack of trust.

The recent history of many denominations reflects a familiar pattern: Liberalism, having crept in by stealth and subterfuge to take control of the ecclesiastical machinery, changes its tactics, once power, lording it over God's heritage in such key areas as disposition of funds, Christian education and ministerial preferment. By alternating strategies of sweet reasonableness when in the minority and of iron-fisted tyranny when in the majority, the liberals have exposed themselves and exhausted whatever reservoir of goodwill and trust they had with conservatives. The Presbyterian Church in America, owing much of its beginning impetus to the reaction against such things, has quite a different (though brief) history

It is possible for these two principles (the work of the church is one work and Christians may give as they are led by God) to be effective in the stewardship ministry of the church provided that they exist in a framework of Biblical trust and unity

Raising funds for the ongoing work of the church by the General Assembly's committees is a necessary part of stewardship, provided that the methods and messages employed are biblically based. The Apostle Paul did not hesitate to mention the need for giving to his "necessity" in his letter to the Philippians. Also, as believers, we are to "provoke one another unto love and good works" (Phil. 4; Heb 10:24)

In his book, "The Stewardship Call," Waldo Werning, in discussing methods and motivation in stewardship programs, states: "God motivates as we serve one another by proclaiming His covenant Word of Grace. Faithfulness to the call is always the product of the Gospel. Stewardship can have no other foundation than the gospel of forgiveness. God's absolving and strengthening grace is the theological thread in His plan that keeps all stewardship messages and activities in proper perspective."<sup>5</sup> Our goal in stewardship education should be to present the message of God's grace in such a way that those who receive it can respond with proper decisions as to the stewardship of all of life

Again we must remind ourselves of the trust and unity that we must exercise in our efforts to raise funds. Not only do we expect the members of the institutional church to trust us, but the committees involved must also exercise that same trust and unity among and toward each other. "The institutional church needs to remember the diversity that exists in the unity of the body through the priesthood of believers and to encourage the expression of diversity instead of demanding blind conformity. The church will do well to idealize instead of demanding blind conformity. The church will do well to idealize this diversity and speak of the great number of stewardship possibilities under grace. Church government and forms are something members need, but not at the expense of diversity. The church must not be a party to a divisive and inadequate loyalty."<sup>6</sup> As the Assembly's committees plan, seek funds and carry on the work of the church, they must also function in such a way as to practice daily the Biblical principle "in honor preferring one another."

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<sup>4</sup> Waldo J. Werning, p. 97  
<sup>5</sup> Ibid. p. 55  
<sup>6</sup> Ibid p 139

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### IMPLEMENTATION

The practice of Biblical stewardship throughout The Presbyterian Church in America is enhanced and aided by the work of the Subcommittee for Stewardship Ministries. It is important that the role of this Subcommittee be clearly defined and understood by the members of the denomination. Acting under the direction of the Committee on Administration, the Subcommittee for Stewardship ministries provides an adequate base for cooperation. The way the Subcommittee is constructed by having two members from each of the four permanent committees and the four coordinators as advisory members, leads itself to a place where cooperation can take place. The Subcommittee does not function as an executive board, but it can adequately serve as a place where ideas can be heard and long-range plans can be discussed.

The Subcommittee for Stewardship also provides an adequate forum for discussion of ideas and plans. We must recognize that there will be times when plans for activities will overlap. The Subcommittee on Stewardship is one place where discussion of these overlapping plans could take place. Frank discussion in this area should be made in a spirit of love, trust and unity. It should be clearly understood that in our system of Presbyterian polity no decision of a committee where discussion of these ideas takes place would be binding. However, such frank discussion is helpful and could act as one more deterrent to divisiveness and so-called "competition" among committees and at the same time could promote the atmosphere of love, trust and unity that is needed for the proper functioning of a stewardship ministry.

The Subcommittee on Stewardship Ministries should also provide and adequate base for the implementation of stewardship programs. According to the *General Assembly Minutes*, the Subcommittee for Stewardship is to be itself a servant to the Presbyteries and the membership of each local church within the denomination. The Subcommittee seeks to inspire and inform the people in both the theology and practice of Biblical stewardship, with a goal of enlisting each member of each local congregation in a revived personal commitment of time, talent, and treasure to Christ.<sup>7</sup> The Subcommittee, in consultation with the four major committees, should continue to initiate general stewardship programs within the church. The Subcommittee also seeks to aid in informing the members of the denomination of the stewardship needs. The implementation of such programs as the Vision 79 conferences and the recent surveys of the denominations are examples of how the Subcommittee for Stewardship Ministries provides a basis for the implementation of the stewardship program of the whole church. The Subcommittee For Stewardship Ministries should continue to act as a servant of the four major operating committees of die denomination who in turn act as servants to the members of the Presbyterian Church in America. "The quality of Christian life in the world and in the church is derived from the member's Head, and that quality is servant in nature."<sup>8</sup>

It is incumbent upon all of God's people to exercise stewardship in every area of their lives. Our motivation for stewardship must be based upon a love for God and a desire to be obedient to His Word. "He that hath my commandments and keepeth them, he it is that loveth me: and he that loveth me, shall be loved of my Father, and I will love him and will manifest myself to him." (John 14:21). Thus motivated, the church through its members, officers and courts must continue to teach and exhort one another in the area of stewardship. Stewardship efforts exercised within the church and implemented through committees, programs and literature are an important part of the total ministry of the church as it seeks to reach into all the world through evangelism and edification.

<sup>7</sup> "Report of the Subcommittee on Stewardship," *Commissioners Handbook* for the Third General Assembly (Sept. 1975), p. 50

<sup>8</sup> Waldo J. Werning, p. 65

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