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Synod tithe honors beloved leader, congregation's legacy
(page 36)

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Study guide

A win, win, win!

By Robert C. Blezard

When the Florida-Bahamas Synod decided to give \$956,251 to ELCA churchwide ministries, the amount wasn't arbitrary. It was a "tithe"—10%—of the proceeds from a sale of real estate that netted nearly \$10 million. The synod gave the tithe as a "first fruits" offering. Tithing and first fruits offerings are biblical principles for giving. Though they aren't always emphasized, these type of offerings may hold the key to both funding God's work in the world and unlocking personal generosity.

EXERCISE 1: BIBLICAL FIRST FRUITS

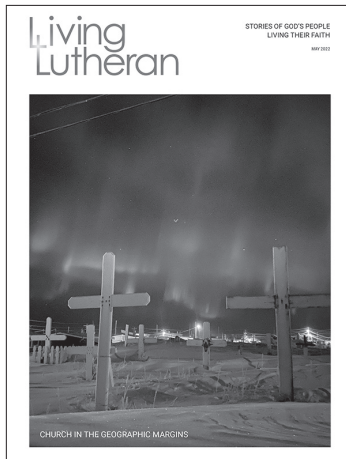
The Hebrew Bible makes numerous mentions of first fruits giving. One of the earliest, Exodus 23:19, commands simply: "The choicest of the first fruits of your ground you shall bring into the house of the Lord your God." In other words, it's not just the first fruits that are offered but the best of the first fruits, and they are given before the rest of the harvest is reaped.

- For a culture based in agriculture, what would be the economic flow of resources from one harvest season to the next? Thus, how eagerly might a farmer and farming community await the harvest, and why?
- What might it mean, then, for a farmer to give first fruits to God? And not only first fruits, but the choicest of the first fruits?
- Why would God ask God's people to make an offering before the rest of the crops were harvested?
- What would first fruits giving imply about a farmer's or a community's trust in God to provide?
- What would making a first fruits offering say about a farmer's or a community's obedience to God's commands, especially in a time of need?
- Describe what would make an offering "sacrificial." How might first fruits giving be sacrificial for a farmer?

EXERCISE 2: OUR "FIRST FRUITS" GIVING

A Lutheran pastor tells of his father, who worked in a steel mill and cashed his paycheck at the bank every Friday. Before he spent a single cent, his dad would put Sunday's church offering in an envelope and seal it.

- Why would this father's offering be a good example of first fruits giving?
- What does it say about this father's commitment to church? About his trust in God's providence? About his faith?



Study guide: **A win, win, win!** *continued*

- Do you look at your personal church offering in terms of first fruit giving? Why or why not?
- What would a first fruits offering be for you, personally, and your family? How might your family's offering pattern reflect your trust in God and commitment to church?
- If every family gave to your church on the basis of first fruits, how would that affect the congregation's cash flow?
- Does your congregation give first fruits in Mission Support to synodical and churchwide ministries? Why or why not?
- What does your congregation's offering pattern say about its trust in God and commitment to faith?

EXERCISE 3: BIBLICAL TITHING

The Hebrew Bible repeatedly lifts up tithing—giving a tenth of one's income to God's ministries—as a benchmark for faithful giving. In the agricultural culture of the early Israelites, this usually meant giving to the temple 10% of produce and livestock (a provision was made for those who gave with money). The biblical assumption is that everything belongs to God, and God's people are allowed to keep 90% of what we accrue.

- For what reasons would the Hebrew Bible set 10% as a standard for giving?
- What would tithing have said about a Hebrew individual's or family's commitment to God and faith?
- How might the Hebrew people's faith communities have functioned with 10% of collective income being given to the temple?
- As people of faith, what do you think about tithing? Is it a good idea?

EXERCISE 4: CHRISTIAN TITHING

Tithing causes a bit of controversy in Christian circles. Citing, among other passages, Paul's teaching in 2 Corinthians 9:7 ("Each of you must give as you have made up your mind, not reluctantly or under compulsion"), some thinkers argue that tithing is part of the Old Testament's legal code that Christians are no longer obligated to follow.

Others, citing Jesus's pronouncement of Matthew 5:18 ("For truly I tell you, until heaven and earth pass away, not one letter, not one stroke of a letter, will pass from the law until all is accomplished"), argue that tithing is still required for Christians.

Many mainstream Christians avoid the whole debate by arguing a middle ground: Tithing isn't a mandate for Christians, but it's still a good idea and a worthy benchmark for faithful giving.

- What do you think about tithing?
- How would your congregation's financial picture change if every family tithed?

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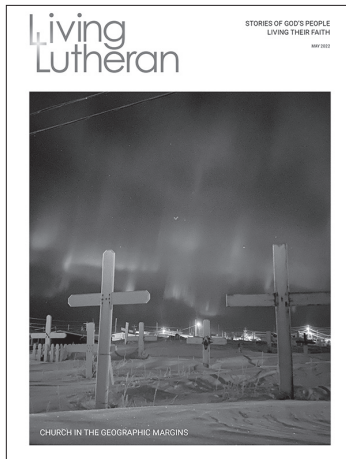
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- How would your synod's financial picture change if every congregation tithed its income in Mission Support? How would that of churchwide ministries change?
- What does your congregation teach you about what constitutes a satisfactory, faithful offering to make to God's ministries?
- Does your congregation encourage people to calculate their offerings based on a percentage of income or a lump-sum basis? Why would this make difference?
- Could everyone in your congregation afford to tithe? Why or why not? What's the difference between a wealthy family that could tithe but doesn't, and a poor family that simply can't afford 10%?
- Why might tithing be a useful target for an individual's or family's offering to the ministries of God?
- How would you define a "sacrificial" offering? How might families determine what level of giving is sacrificial for them?
- How might your congregation teach its members about what constitutes a sacrificial level of giving?

EXERCISE 5: MALACHI'S TITHING PROMISE

The prophet Malachi, whose book is the last before the New Testament, links tithing to a promise (3:8-12): "Will anyone rob God? Yet you are robbing me! But you say, 'How are we robbing you?' In your tithes and offerings! You are cursed with a curse, for you are robbing me—the whole nation of you! Bring the full tithe into the storehouse, so that there may be food in my house, and thus put me to the test, says the Lord of hosts; see if I will not open the windows of heaven for you and pour down for you an overflowing blessing. I will rebuke the locust for you, so that it will not destroy the produce of your soil; and your vine in the field shall not be barren, says the Lord of hosts. Then all nations will count you happy, for you will be a land of delight, says the Lord of hosts."

- Can you rob someone of something she does not own? What, then, is Malachi saying about the true ownership of the community's tithes and offerings?
- What does Malachi say are the consequences of the community's "robbery"?
- Correspondingly, what are the promised blessings that will flow if the community tithes?
- What "test" does God, through Malachi, permit God's people to make? Why?
- Addressed to a community of God's people, Malachi's challenge would have to be fulfilled by the individuals and families of the community. Therefore, how would a rabbi preach and teach on this passage? How should a God-fearing person respond?
- How do you think Malachi's challenge applies to followers of Jesus today? Why?

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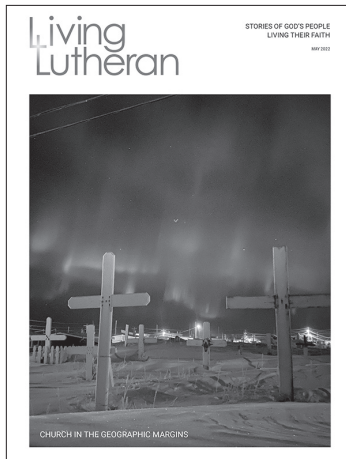
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Study guide: **A win, win, win!** *continued*

EXERCISE 6: TITHER TESTIMONY

People who take the plunge and decide to tithe often have an interesting story to tell. Far from being a hardship, many tithers say that tithing has actually opened them to a new world of generosity and fulfillment. To explore tithing more deeply, invite someone who tithes to speak to your study group or in a forum. You might ask:

- When did you start tithing and why?
- Was it hard to start tithing? Is it hard to maintain?
- Why do you continue to tithe? What do you get out of it?
- How has tithing affected your personal generosity? Are you more generous now or less?
- What advice would you give to someone who was thinking about tithing?

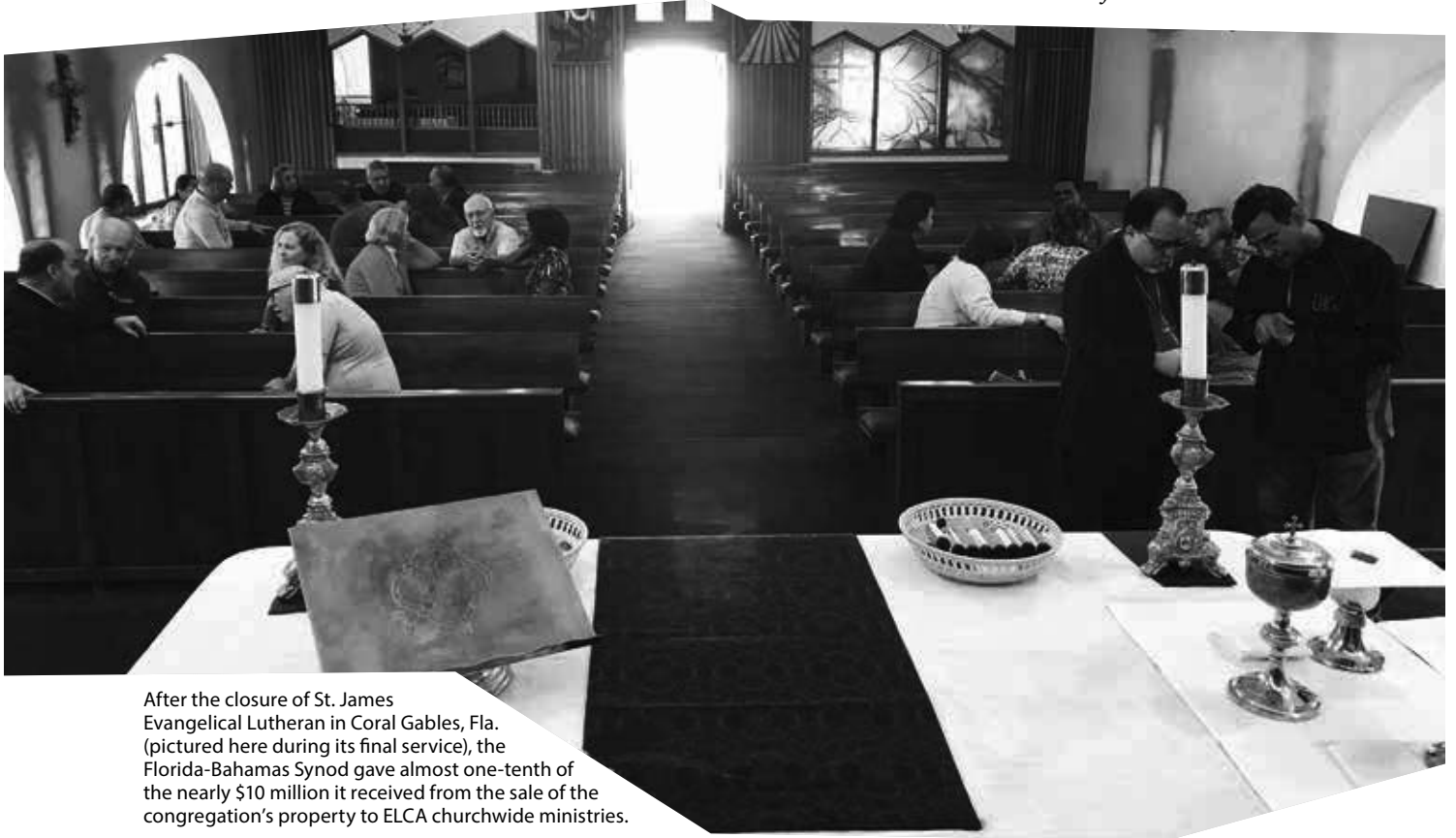
DISCUSSION QUESTIONS

- The Florida-Bahamas Synod's gift to churchwide ministries represents *both* a first fruits offering and a tithe. What does that say about the synod's commitment to church? About its faith in God's ability to provide for its needs? About the synod's understanding of our church's three expressions: congregation, synod and churchwide? What can your congregation learn from the example of the synod's offering?
- Why is first fruits giving special? If someone pays all one's bills first, then makes an offering to the ministries of God, what kind of giving is that? What would that kind of giving say about one's trust in God to provide and one's commitment to faith?
- What circumstances might a family or congregation encounter that would make first fruits giving impossible, or at least a severe hardship? What would be good financial and religious advice for a family or congregation in such a situation?
- Tithing is giving 10% of one's income to the ministries of God. For modern-day people of God who want to tithe, would that be 10% after-tax net or of gross income before taxes? How might a family decide?
- As a percentage of income, how much does your family offer to the church every year? If you are not tithing, what sacrifices would your family have to make in order to begin tithing? How might your family "work up" to a tithe by beginning where you are now in giving and increasing it by 1% every year?
- What's the difference between a wealthy family that can afford to buy an expensive house, luxury cars, and take lavish vacations every year but doesn't tithe, and a poor family that lives hand-to-mouth and doesn't tithe? What is the value of sacrificial giving?

“A Win-Win-Win”

SYNOD TITHE HONORS BELOVED LEADER, CONGREGATION'S LEGACY

By Robert C. Blezard



After the closure of St. James Evangelical Lutheran in Coral Gables, Fla. (pictured here during its final service), the Florida-Bahamas Synod gave almost one-tenth of the nearly \$10 million it received from the sale of the congregation's property to ELCA churchwide ministries.

After the closure of St. James Evangelical Lutheran in Coral Gables, Fla., the Florida-Bahamas Synod found itself with nearly \$10 million from the sale of the congregation's property. Without skipping a beat, the synod council decided to give nearly one tenth of this to ELCA churchwide ministries.

“There really wasn't a debate,” said Cheryl Stuart, who recently completed 12 years' service as synod vice president. “We have a history in the synod of giving first fruits—first fruits tithed to the church.”

From the total offering of \$956,251, 60% was designated for specific ELCA ministries

and partners (30%, or \$286,875, to the ELCA's congregational vitality efforts and 10%, or \$95,625, each to Lutheran Disaster Response, Lutheran Immigration and Refugee Service, and ELCA Ethnic Specific and Multicultural Ministries). These were areas of special concern not only to the synod but also to the late ELCA Vice President Bill Horne, in whose memory the gift was made.

“These ministries that we gave the money to were exactly what he was passionate about, and a great way to honor his legacy,” said Rob Rose, assistant to the bishop for administration in the Florida-Bahamas Synod.



A longtime lay leader in the synod, Horne died last August of a heart attack, at age 72. A U.S. Air Force veteran and the city manager of Clearwater, Fla., he was widely loved and respected, Stuart said. “Bill was just an extraordinary person of faith,” she added. “He believed that there is no greater calling than to love the neighbor and to serve the neighbor.”

“The lifeblood”

The largest share of the gift, 40% (\$382,500), is unrestricted and will be used where needed most. Unrestricted gifts are “the lifeblood” of the churchwide organization’s funding model, said Rachel Wind, ELCA executive for philanthropy.

“A gift that’s completely undesignated helps infuse the church with the opportunity to invest in new ministries while at the same time continuing the existing ministries that are so important to this church,” she said. “Undesignated funds give the churchwide organization the flexibility to direct resources where they’re needed most.”

Wind appreciates undesignated gifts for the confidence they imply. “What it says to me when we receive gifts ‘where needed most’ is this powerful trust that the donor has with us as a church and the leadership

of this churchwide organization to use this money where we as a church think we need to be,” she said.

It also reinforces the interdependent and dynamic relationship among the three expressions of the church—congregations, synods and the churchwide organization. “It’s a beautiful ecosystem,” Wind added.

Rose agreed: “We understand the relation of the three expressions of the church, and we do our part as we can.”

Though this windfall gift is the largest of its kind from the Florida-Bahamas Synod to the churchwide organization, it’s not the first, Stuart said. “We want to model what we would like people to do,” she said. More than simply emphasizing tithing, the greater point is giving sacrificially and recognizing more basically that all gifts are from God.

The gift comes in addition to what the synod gives to the churchwide organization in Mission Support, the portion of offerings that ELCA congregations share with synods and the churchwide organization. For the last fiscal year, the synod’s giving to churchwide totaled \$936,850, said Nick Kiger, director for Mission Support. That

“That congregation is now going to be helping people, not only across the U.S. but across the world.”

figure represents about 46% of the total Mission Support the synod receives from congregations.

By reinvesting the proceeds of the sale into ministry, Rose said, the synod has created a meaningful legacy for St. James, which closed after a steady decline in membership. “That congregation is now going to be helping people, not only across the U.S. but across the world,” he said. “We are taking the legacy of St. James and living out the gospel by investing in the ministry and outreach of the church.”

In addition to bolstering church ministries, the Florida-Bahamas Synod also has worked with the developer of the St. James property to erect a building for Crystal Academy, a school for special-needs children and adolescents that had been operating out of the church.

“So,” Rose said, “the sale was a win-win-win across the board.” †

To help support the ELCA’s ministries, visit elca.org/give. For more information about Mission Support and stewardship, visit elca.org/missionsupport. And to discuss stewardship and tithing, download a study guide by clicking on “Spiritual practices and resources” at livinglutheran.org.