THE OFFERING

Worshipers respond to God's Word with grateful hearts and with their lives (Romans 12:1-2; 2 Corinthians 8:9). The offerings are symbolic of their spiritual condition.

In the Old Testament, God's people brought their sacrifices of animals and crops to the Lord. They were offered up to the Lord on the altar. Worshipers also gave God their precious metals to be used for building God's house of worship.

In the early Christian Church, offerings were from the field (grain and vegetables, oil and flowers, wool and flax), as well as gifts from the forest (honey, furs, wood, fruits and berries). These gifts were symbolically brought forward during the Offertory Hymn and placed on a side table. The loaves of bread and flasks of wine were used for the Lord's Supper. The rest of the offerings were used for the poor.

Today, we live in a society that operates on currency. Worshipers decide on giving God a portion of their wages. These offerings are the firstfruits of their vocations. The offerings are used to support the ministry of the church, possibly a Lutheran elementary school and high school, the training of men and women for the public ministry at our Lutheran college and seminary, to spread the Gospel abroad through the WELS, etc.

The offering has also historically been used as the time for musicians to offer their musical talents to the Lord of the Church. This is called the "Offertory." In earlier centuries, musicians composed voluntaries as special offerings to God and to their congregation. (They would not be paid for these compositions, thus the name "voluntary"). This is an appropriate time for members of the body of Christ to bring personal offerings of musical praise. Children, adults, soloists, duets, ensembles, choirs, etc. may wish to make time to add their praise to the congregation's monetary offerings.

DIGGING DEEPER

Read Genesis 4:1-5. Adam and Eve's children offered sacrifices to God. Cain offered sacrifices from the fruits of the earth, while Abel offered the sacrifices of his flock. Why was Abel's sacrifice pleasing to the Lord, while Cain's was not? What does that teach you about your giving to the Lord?

Read Genesis 8, especially v20. Why do you think Noah offered a sacrifice to the Lord as soon as the ark was resting safely on dry land? What does that teach you about your giving to the Lord?

Read Genesis 15, especially vv8-10. Noah offered a sacrifice to the Lord for fulfilling His promise of keeping them safe in the ark. Abraham offers a sacrifice for the promise of a Savior, a great nation and the land of Canaan. What does that teach you about your giving to the Lord?

Read Leviticus 1-7. The Lord commanded all different kinds of sacrifices from His people – burnt offerings, fellowship offerings, sin offerings and guilt offerings. Each of these offerings meant something special to God and to His people.

The burnt offering (Leviticus 1): The entire sacrificial animal was burned on the altar. This demonstrated the believer's personal devotion and worship to the Lord. The burnt offering expressed a covenant (God-promised) relationship between God and the Children of Israel.

The fellowship offering (Leviticus 3): Portions of the fat and flesh of the animal were burned on the altar. Parts of the sacrifice remained for the priests and the worshipers. This demonstrated thanksgiving, praise and a sharing of blessings. The fellowship offering expressed a covenant (God-promised) relationship between God and the Children of Israel.

The sin offering (Leviticus 4): Portions of the flesh were burned while the rest was given to the priests. This offering demonstrated atonement for the sins of the high priest, the rulers and the worshipers. The sin offering restored the covenant (God-promised) relationship between God and the Children of Israel.

The guilt offering (Leviticus 5-6:7): Portions of the flesh of the animal were burned on the altar while the rest was consumed by the priests. This offering was made by the people for specific sins and expressed the fruits of repentance and the making of aments. The guilt offering restored the covenant (God-promised) relationship between God and the Children of Israel.

The blood of all of these animals that were sacrificed did not actually take away sins. But they pointed ahead to the perfect sacrifice of Jesus Christ as the Lamb of God, offered on the altar of the cross. The blood of bulls, goats and lambs did not actually take away the sins of the people. Only the blood of the perfect Lamb of God could do that because He is the perfect Substitute. All these Old Testament sacrifices were an "annual reminder of sins because it is impossible for the blood of bulls and goats to take away sins" (Hebrews 10:3-4).

What does all of this teach you about how seriously God takes your offerings and sacrifices?

Read Ecclesiastes 5:8-20. Money is God's gift to people. Yet how does King Solomon describe the problems that can also come along with money?

In verse 18-20, Solomon paints a much happier scene than in the previous verses. How does a Christian find his life, work and wealth to be gifts from God?

Jesus didn't measure financial wisdom in the same way the world does. He looked at what people valued most by how they used their finances. The world considers setting aside money and gifts for the Lord as being foolishness. Their refusal to give to the Lord demonstrates their lack of faith in the Lord. How do each of these people demonstrate their life values in the gifts they gave to the Lord?

- Mary at Bethany (Mark 14:1-9)
- The Good Samaritan (Luke 10:25-37)
- The early Christians (Acts 4:32-37)
- The Macedonians (2 Corinthians 8:1-8)

Read Luke 12:15-21. What lesson is Jesus teaching you in the parable of the rich fool?

Read Matthew 19:16-22. What was the real struggle for the young man? Explain how our possessions or wealth may cause a similar struggle.

Read Matthew 6:19-21; Matthew 22:37-38; 1 Timothy 5:8; Luke 16:9. How does God want you to use your wealth?

Read 1 Timothy 6:6-8, 17 and Ephesians 5:15-17. The apostle Paul penned some wise words that help us understand how to distinguish between needs and wants. Summarize the attitudes he carefully describes for us.

Read Matthew 25:14-30; Luke 12:22-48. Share how these verses guide the management of how you spend your money.

Read 2 Corinthians 9:6-11. What promise does God make about your giving?

God speaks quite a lot in His Scriptures about money, possessions and giving. Why do you think that is?

Personal Plan for Giving

A common question Christians ask themselves is, "What does God want me to do?" Often this question can be answered in Bible study. So, how do we find out what God wants us to do financially?

In Scripture God has outlined financial stewardship (the management of God's gifts). It's more than just meeting the congregation's budget. It's an opportunity to give thanks by giving back to God a portion of the blessings we have freely received.

Firstfruits: Before we plan to buy a car or house, before we set money aside for vacations, or even groceries, we decide what we will return to the Lord.

On the first day of every week, each one of you should set aside a sum of money in keeping with his income. 1 Corinthians 16:2

Planned and Proportionate: Our giving is directly related to God's giving to us. It is returning a percentage by faith, in thanksgiving.

For if the willingness is there, the gift is acceptable according to what one has, not according to what he does not have. 2 Corinthians 8:11-12

Generous: God's people in the Old Covenant were commanded to give a tithe (10%) plus. God's people under the law were treated as children who needed to be taught to respond. We are treated as adults under God's grace. Grace uses the tithe as an example and encouragement, not as a requirement. Giving is an expression of our faith, love, and gratitude. Generous giving speaks volumes about our God and what He's done for us.

You will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God. 2 Corinthians 9:11

Trusting: We have God's promises to provide for all of our needs. We demonstrate our trust in those promises by dedicating ourselves to His work in a manner which challenges our faith to grow.

But just as you excel in everything—in faith, in speech, in knowledge, in complete earnestness and in your love for us—see that you also excel in this grace of giving. 2 Corinthians 8:7

Faithful: God wants us to be good managers of the gifts and blessings he has entrusted to us. We demonstrate faithfulness to the Lord in our giving by remembering to give offerings to the Lord even when we miss church while we are sick or on vacation or at work. The Lord is faithful to us and never takes time off from blessing us. Faithful managers do not take time off from returning thank offerings to the Lord.

"The man who had received the five talents brought the other five. 'Master,' he said, 'you entrusted me with five talents. See, I have gained five more.' His master replied, 'Well done, good and faithful servant! You have been faithful with a few things; I will put you in charge of many things. Come and share your master's happiness!'" Matthew 25:20-21

The Plan for Giving Personal Resources: My / our estimated annual income is	\$		
My / our current annual offerings are	\$		
As a percentage of income, this is		%	
I / we plan to increase the percentage to		%	
This percentage will result in an annual offering	ng of	\$	
and, therefore, a weekly offering of		\$	

Proportionate Giving Chart

Income		Weekly Offering					
Annual Income	Weekly Income	3%	5%	7%	10%	12%	15%
2,600	50	1.50	2.50	3.50	5.00	6.00	7.50
5,200	100	3.00	5.00	7.00	10.00	12.00	15.00
10,400	200	6.00	10.00	14.00	20.00	24.00	30.00
15,600	300	9.00	15.00	21.00	30.00	36.00	45.00
20,800	400	12.00	20.00	28.00	40.00	48.00	60.00
26,000	500	15.00	25.00	35.00	50.00	60.00	75.00
31,200	600	18.00	30.00	42.00	60.00	72.00	90.00
36,400	700	21.00	35.00	49.00	70.00	84.00	105.00
41,600	800	24.00	40.00	56.00	80.00	96.00	120.00
46,800	900	27.00	45.00	63.00	90.00	108.00	135.00
52,000	1,000	30.00	50.00	70.00	100.00	120.00	150.00
62,400	1,200	36.00	60.00	84.00	120.00	144.00	180.00
72,800	1,500	45.00	75.00	105.00	150.00	180.00	225.00
104,000	2,000	60.00	100.00	140.00	200.00	240.00	300.00
130,000	2,500	75.00	125.00	175.00	250.00	300.00	375.00

In order for you to give yourself as a "living sacrifice acceptable to God" (Romans 12:1), it is vital for you to learn what is acceptable to God in your daily Bible reading.

Daily Bible Reading: Luke 7-12

Memorize the following passage: Colossians 3:23 Whatever you do, work at it with all your heart, as working for the Lord, not for men.

DIGGING EVEN DEEPER

In his Large Catechism, Martin Luther explains the duties of people in their various vocations.

The Large Catechism, Table of Duties

Certain passages of scripture for various holy orders and positions, admonishing them about their duties and responsibilities

For Bishops, Pastors, and Preachers.

A bishop must be blameless, the husband of one wife, vigilant, sober, of good behavior, given to hospitality, apt to teach; not given to wine, no striker, not greedy of filthy lucre; but patient, not a brawler, not covetous; one that ruleth well his own house, having his children in subjection with all gravity; not a novice; holding fast the faithful Word as he hath been taught, that he may be able by sound doctrine both to exhort and to convince the gainsayers. 1 Tim. 3:2ff; Titus 1:6.

What the Hearers Owe to Their Pastors.

Even so hath the Lord ordained that they which preach the Gospel should live of the Gospel. <u>1 Cor. 9:14</u>. Let him that is taught in the Word communicate unto him that teacheth in all good things. <u>Gal. 6:6</u>. Let the elders that rule well be counted worthy of double honor, especially they who labor in the Word and doctrine. For the Scripture saith, Thou shalt not muzzle the ox that treadeth out the corn; and the laborer is worthy of his reward. <u>1 Tim. 5:17-18</u>. Obey them that have the rule over you, and submit yourselves; for they watch for your souls as they that must give account, that they may do it with joy and not with grief; for that is unprofitable for you. <u>Heb. 13:17.</u>]

Concerning Civil Government.

Let every soul be subject unto the higher powers. For the power which exists anywhere is ordained of God. Whosoever resisteth the power resisteth the ordinance of God; and they that resist shall receive to themselves damnation. For he beareth not the sword in vain; for he is the minister of God, a revenger to execute wrath upon him that doeth evil. Rom. 13:1-4.

What Subjects Owe to the Magistrates.

Render unto Caesar the things which are Caesar's. Matt. 22:21. Let every soul be subject unto the higher powers, etc. Wherefore ye must needs be subject, not only for wrath, but also for conscience' sake. For, for this cause pay ye tribute also; for they are God's ministers, attending continually upon this very thing. Render therefore to all their dues: tribute to whom tribute is due; custom, to whom custom; fear, to whom fear; honor, to whom honor. Rom. 13:1,5ff. I exhort, therefore, that, first of all, supplications, prayers, intercessions, and giving of thanks be made for all men; for kings and for all that are in authority, that we may lead a quiet and peaceable life in all godliness and honesty. 1 Tim. 2:1f Put them in mind to be subject to principalities and powers, etc. Titus 3:1. Submit yourselves to every ordinance of man for the Lord's sake, whether it be to the king as supreme, or unto governors as unto them that are sent by him, etc. 1 Pet. 2:13f 7

For Husbands.

Ye husbands, dwell with your wives according to knowledge, giving honor unto the wife, as unto the weaker vessel, and as being heirs together of the grace of life, that your prayers be not hindered. <u>1 Pet. 3:7</u>. And be not bitter against them. <u>Col. 3:9</u>.

For Wives.

Wives, submit yourselves unto your own husbands, as unto the Lord, even as Sarah obeyed Abraham, calling him lord; whose daughters ye are, as long as ye do well, and are not afraid with any amazement. 1 Pet. 3:6; Eph. 5:22.

For Parents.

Ye fathers, provoke not your children to wrath, but bring them up in the nurture and admonition of the Lord. Eph. 6:4.

For Children.

Children, obey your parents in the Lord; for this is right. Honor thy father and mother; which is the first commandment with promise: that it may be well with thee, and thou mayest live long on the earth. Eph. 6:1-3.

For Male and Female Servants, Hired Men, and Laborers.

Servants, be obedient to them that are your masters according to the flesh, with fear and trembling, in singleness of your heart, as unto Christ; not with eye-service, as men-pleasers, but as the servants of Christ, doing the will of God from the heart; with good will doing service as to the Lord, and not to men; knowing that whatsoever good thing any man doeth, the same shall he receive of the Lord, whether he be bond or free. Eph. 6:5ff; Col. 3:22.

For Masters and Mistresses.

Ye masters, do the same things unto them, forbearing threatening, knowing that your Master also is in heaven; neither is there respect of persons with Him. Eph. 6:9; Col. 4:1.

For Young Persons in General.

Likewise, ye younger, submit yourselves unto the elder. Yea, all of you be subject one to another, and be clothed with humility; for God resisteth the proud, and giveth grace to the humble. Humble yourselves, therefore, under the mighty hand of God that He may exalt you in due time. 1 Pet. 5:5-6.

For Widows.

She that is a widow indeed, and desolate, trusteth in God, and continueth in supplications and prayers night and day. But she that liveth in pleasure is dead while she liveth. <u>1 Tim. 5:5-6</u>.

For All in Common.

Thou shalt love thy neighbor as thyself. Herein are comprehended all the commandments. Rom. 13:8ff And persevere in prayer for all men. 1 Tim. 2:1-2.

Let each his lesson learn with care.

And all the household well shall fare.