STEWARDSHIP AND TITHING

"And the Lord said, 'Who then is that faithful and wise **steward**, whom his master will make ruler over his household, to give them their portion of food in due season? Blessed is that servant whom his master will find so doing when he comes." (Lk. 12:42-43)

"For we are God's fellow workers; you are God's field, you are God's building…Let a man so consider us, as servants of Christ and **stewards** of the mysteries of God. Moreover it is required in stewards that one be found faithful." (1 Cor. 3:9; 4:1-2)

Stewardship in the Church means ***management of the house*** of God. This management includes every aspect of the Church, notably preaching and teaching the Word of the Gospel and leading the service of God in prayers and the Divine Liturgy of Holy Communion. Stewardship also involves the management of physical assets and money for supplying needs in the Church.

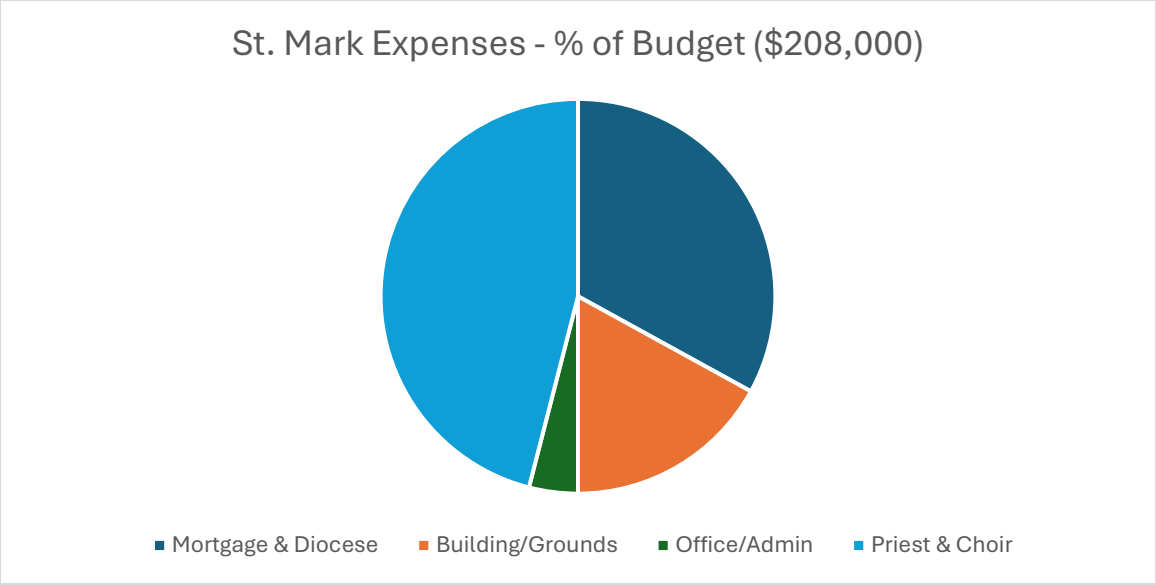
Management of physical assets and money in the Church pertains to three primary needs outlined in both the Old and New Testaments of Holy Scripture:

1) **Providing for clergy**: Bishop(s), Priest(s), and Deacon(s);
2) **The earthly temple**: Church building, liturgical supplies, etc.;
3) **Needs of the faithful**: orphans, widows, the poor, missions and other Church ministries.

Church budgets reflect these three broad areas of expenditure. Therefore Church budgets are (or should be), in fact, theological documents expressing the stewardship of God's house.

In our modern economic arrangements, money is the primary currency of exchange for maintaining the Church. The monies used and managed in the Church come almost exclusively from offerings by the faithful.

Offerings of money come primarily in two forms: ***free-will bequests*** for special purposes (designated offerings, memorial offerings, capital donations, etc.), and ***regular offerings*** for general and day-to-day use. Throughout the history of the Church, **the standard for giving *regular offerings* is the Tithe**, or 10%, of one's goods or income of money.



TITHING – Giving to God from His Gifts

*** What is a TITHE? A Tithe is literally 10% of some quantity of goods or money.**

- "Then Abram gave [Melchizedek] a **tithe** of all [of his nephew Lot's recovered goods]." (Gen. 14:20)
- "[Jacob made a vow, saying,] 'And this stone I set as a pillar shall be God's house to me, and of all You give me I will surely give a **tithe** to You.'" (Gen. 28:22)
- "Now concerning the **tithe** of the oxen or the sheep, of whatever passes in the numbering under the rod, the **tenth one** shall be holy to the Lord." (Lev. 27:32)
- "You shall **tithe** all the increase of your grain the field produces year by year…you will bring in the **tithe** of your grain, wine, and olive oil, of the first-born of your oxen and sheep, that you may learn to fear the Lord your God all your days. But if…you are not able to carry the **tithe**, then you shall exchange it for money, take the money in your hands, and go to the place the Lord your God chooses." (Deut. 14:22-25)
- "'Return to Me and I will return to you,' says the Lord Almighty…'Yet you insulted Me!...You kept back your **tithes** and offerings…Return now in this,' says the Lord Almighty, 'and see if I will not open for you the floodgates of heaven and pour out for you a blessing until it is overflowing.'" (Mal. 3:7-10)

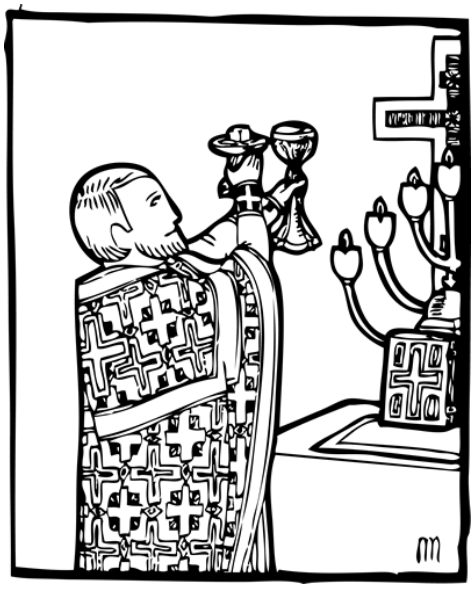
- "'Woe to you. Scribes and Pharisees, hypocrites! For you pay **tithe** of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. **These you ought to have done, without leaving the others undone**.'" (Matt. 23:23)
- "The class of oblations in general has not been set aside. For there were both oblations there among the Jews, and there are oblations here among the Christians. Sacrifices there were among the Israelites; sacrifices there are, too, in the Church. Only the outward form has been changed. For the offering is now made, not by slaves, but by free men…[The Jews] had indeed the **tithes** of their goods consecrated to God. In contrast, those who have received liberty set aside ***all*** their possessions for the Lord's purposes." (St. Irenaeus of Lyons, ca.180)

*** In the Orthodox Church, the Tithe (10%) of goods and/or income is the *minimum standard* of giving offerings to God because God asks for all according to need.**

- "'[T]his poor widow has put in more than all those who have given to the treasury; for they all put in out of their abundance, but she out of her poverty put in all that she had, **her whole livelihood**.'" (Mk. 12:43-44)
- "Now all who believed were together, and had all things in common, and sold their possessions and goods, and divided them among all, **as anyone had need**." (Acts 2:44-45; cf. 4:34-37)
- "On the first day of the week (Sunday Liturgy) let each one of you lay something aside, storing up **as he may prosper**, that there be no collection (for the saints in Jerusalem) when I come." (1 Cor. 16:2)
- "For if there is first a willing mind, [the offering] is accepted **according to what one has**, not according to what he does not have…So let each one give **as he purposes in his heart**, not grudgingly or of necessity; for God loves a cheerful giver. And God is able to make all grace abound toward you." (2 Cor. 8:12; 9:7-8)

*** The offering of the Tithe, and all other Offerings, is the *stewardship* of God's gifts as *thanksgiving* to God for His salvation in Christ our Lord.**

- "From the first, You are the wealth and the glory who reigns over all, as the Lord and dominion of all. In Your hand is power and authority, and You are almighty with Your hand to increase and establish all things. And now, Lord, we give thanks to You, and we praise Your glorious name. But who am I, and who are my people, that we are able to be zealous in offering to You? **For all things are Yours, and of Your own we give to You**." (1 Chr. 29:12-14; upon collections to build the Temple, the last phrase stated at the Divine Liturgy)
- "For the administration of this service not only supplies the needs of the saints, but also is abounding through many thanksgivings to God…Thanks be to God for His indescribable gift!" (2 Cor. 9:12, 15)



The TITHE: Pledge of God's Abundance

When you give 10% (a tithe) of your income, you are giving a percentage of what God gives to you. Thus a Tithe differs from "paying dues," or a set amount, or financial minimum (e.g., $250/yr.), to the Church.

The Tithe is a reflection of what God gives to you, that is, a pledge of God's abundance. **A Tithe expresses what God gives *in advance*, not an offering of what *is left over*.**

Together in a Church community, the impact of Tithing is a powerful and unmistakable statement of God's abundance.

Example of Tithing in a Parish:

[For Saint Mark Orthodox Church in Bradenton, FL]

A. Parish Income Based on Median Household Income

Number of Households:	76
Median Household Income:	$ 80,829 (Manatee Co. 2025)
Total Household Income:	$ 6,143,000 (76 x $80,829)
10% (tithe) of Total Income:	$ 614,300 (available for Church)

B. Parish Income Based on Per Capita Income

Number of Adults over 18:	120
Average Per Capita Income:	$ 46,573 (Manatee Co. 2025)
Total Per Capita Income:	$ 5,588,760 (120 x $46,573)
10% (tithe) of Total Income:	$ 558,876 (available for Church)

Together in the Orthodox Church, if each person simply tithes from their income, whatever it is, we would experience an embarrassment of riches from God! [A Household Tithe of $80,829 is $8,083; a Per Capita Tithe of $46,573 is $4,657.] Using the examples above, even if each household or person gives half of a tithe (5%) of its income, the total amount of offerings would exceed our current parish budget.