If you grew up in a church-going family and have made a habit as an adult of going to church on Sunday mornings, then you have probably heard plenty of sermons on tithing. I know I have. I guess those sermons must have come along once a year or so, during the annual pledge campaign, but it certainly seems as though they were more frequent. The ancient practice of tithing, of giving ten percent of one's income to God, has such deep roots in human piety that it goes without special mention in Genesis when both Abraham and Jacob are said to tithe, far in advance of the establishment of the Law of Moses, which details exactly how tithing is supposed to happen. Little wonder, then, that the practice of tithing and the exhortation to follow it have made up a regular part of the teachings of the Church.

Those old tithing sermons fell into three categories, often combined in one blockbuster threepoint sermon accompanied by relevant stories or, better yet, testimonies from the laity. The first category, or point, was that giving to the church in general and tithing specifically, should be motivated by one's sense of obligation. "The Earth is the Lord's and all the fullness thereof," after all, was the often the focus. Because God is the Creator of All and because God has given us the commandment to return ten percent to God, we should simply comply, no questions asked. It is still an approach that works well in top-down governance churches where the Senior Pastor's word is law, scarcely a description of Good Shepherd Baptist. The second point or kind of sermon focused on one's sense of gratitude. God has richly blessed us, the argument goes, and it is the duty of all well-mannered folk to show appropriate gratitude. It was a little like being a child forced to write "Thank You" notes on Christmas afternoon. Finally, giving of ten percent or more was exhorted on the basis of a sense of expectation. Give to God what is due God, through the auspices of the speaker's particular ministry or church, of course, and you will be rewarded. This approach has been taken to its logical conclusion and beyond by televangelists and others who preach what has become known as "the Prosperity Gospel."

Despite the overuse or even abuse of these three arguments for turning a portion of one's income over to the church, we should remember that the concepts are rooted in the teachings of the Bible and that there is still validity to each of them. Sometimes it is good to practice simple obedience to the commandments of God. It keeps us humble when we are all too likely to enthrone our own egos and it keeps us out of trouble in situations where our broken instincts and rationales might lead us into destructive situations. Likewise, it is never a mistake to remember gratitude in our daily lives. It helps us to not take for granted the enormous beauty of our world, our comparative wealth when measured against the rest of the world or our own not-too-distant history, and all of the other good gifts around us, sent from Heaven above. And it is true that God does promise God's people will be blessed for their generosity, albeit in an undefined future. Consider the word of God that came through the prophet Haggai. When the returnees from the Babylonian Exile were disheartened by the reality of their make-shift Temple when compared to the memories of the glory of Solomon's building, God reassured them (Haggai 2:6-9): "For thus says the Lord of hosts: Once again, in a little while, I will shake the heavens and the earth and the sea and the dry land; and I will shake all the nations, so that the treasure of all nations shall come, and I will fill this house with splendor, says the Lord of hosts. The silver is mine, and the gold is mine, says the Lord of hosts. The latter splendor of this house shall be greater than the former; and in this place I will give prosperity, says the Lord of hosts." There is also this promise in Malachi (3:10): "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."

But this morning, I want to look not at the dictates of the Law or the impetus of quid pro quo but rather at how the giving of tithes and offerings can be an expression of the grace of God in our lives and of how God's grace through Christ Jesus is reshaping our lives. And in what may seem like a bit of a surprise to some, I want to begin this consideration of grace in the Law itself, in Deuteronomy, the final book of Torah. The concept and mechanics of tithing are addressed many times in Torah but a summation of sorts is given in the last half of Deuteronomy 14 (22-29): "Set apart a tithe of all the yield of your seed that is brought in yearly from the field. In the presence of the Lord your God, in the place that God will choose as a dwelling for God's name, you shall eat the tithe of your grain, your wine, and your oil, as well as the firstlings of your herd and flock, so that you may learn to revere the Lord your God always. But if, when the Lord your God has blessed you, the distance is so great that you are unable to transport it, because the place where the Lord your God will choose to set God's name is too far away from you, then you may turn it into money. With the money secure in hand, go to the place that the Lord your God will choose; spend the money for whatever you wish-oxen, sheep, wine, strong drink, or whatever you desire. And you shall eat there in the presence of the Lord your God, you and your household rejoicing together. As for the Levites resident in your towns, do not neglect them, because they have no allotment or inheritance with you. Every third year you shall bring out the full tithe of your produce for that year, and store it within your towns; the Levites, because they have no allotment or inheritance with you, as well as the resident aliens, the orphans, and the widows in your towns, may come and eat their fill so that the Lord your God may bless you in all the work that you undertake."

So, as we look at this description of tithing and its function, what is it that the Children of Israel where actually being enjoined to do? First of all, they were being told to gather up a tenth of what they produced in a year not to sell to decorate the Tabernacle (or, later, the Temple), not to hand over to someone else for purposes unknown, not to save for a rainy day, but to have a big, blow-out, annual party for their whole family! "Spend the money for whatever you wish-oxen, sheep, wine, strong drink, or whatever you desire. And you shall eat there in the presence of the Lord your God, you and your household rejoicing together." The tithe was not to be a fee or a tax or a punishment of some kind. It was a method to finance a yearly celebration of all the good the year had brought. And this party wasn't to be held covertly, with mumbled guilty apologies for the richness of the menu. Even if the year hadn't been a good one, no one was going to rip on you for a G20-type of menu including everything from Fruitwood-smoked Quail with Quince Gastrique to a Pear Torte with Huckleberry Sauce and \$300 bottles of wine. No, this party was to take place in the same place where the Hebrews worshipped the Eternal One, and the theme of the party was to be "Thanks be to God!" Here is the root of the party imagery in the parables of Jesus, who continually pointed towards the culmination of the abundant life as a great banquet in the presence of God and promised his disciples that he would drink the wine of celebration with them again in his Father's Kingdom. In his commentary on our II Corinthians passage, William Loader writes, "We often overlook the extent to which early Christianity grew from Israel's great vision of a gathering of the peoples and great feast of peace..." Part of the true meaning of the tithe was celebration; celebration of the grace of God and how it had manifested in the lives of God's people in the previous year.

What else was the Deuteronomic tithe meant to do? How else did it reflect grace? "As for the Levites resident in your towns, do not neglect them, because they have no allotment or inheritance with you. Every third year you shall bring out the full tithe of your produce for that year, and store it within your towns; the Levites, because they have no allotment or inheritance with you... may come and eat their fill so that the Lord your God may bless you in all the work that you undertake." The Levites, as you may remember, were the descendents of Levi, the son of Jacob, and so were one of the original Twelve Tribes of Israel. Moses and his brother Aaron were Levi's great-grandsons. During the long journey from Egypt to the Promised Land, the Levites were consecrated as priests and attendants of the Tabernacle. When the Promised Land was divided, they did not receive a particular portion of the land but instead were scattered among the other tribes and expected to come to the Sanctuary of the Lord on a regular basis to perform their religious duties. In an agrarian society, this meant that they could not support their families as other did; they could not farm land or graze livestock on a regular basis. In order to make sure that anyone who wished to worship God, anyone who wanted to make sacrifice, could do so at any time of the year, there had to be continual service at the Tabernacle and later at the Temple. And so, every third year, the tithe went in part to store food for the needs of the Levite families. The meaning of the tithe, in addition to celebration, was to allow for the worship of God to always be available. This part of the tithe, too, enabled the great celebration of God's grace as well as extending the grace of God's abundance to those who were dependent on others.

Extending God's grace to the needy is the final meaning of the tithe as expressed in Deuteronomy 14. "Every third year you shall bring out the full tithe of your produce for that year, and store it within your towns; the Levites, because they have no allotment or inheritance with you, as well as the resident aliens, the orphans, and the widows in your towns, may come and eat their fill so that the Lord your God may bless you in all the work that you undertake." Again and again in Torah and in the words of the prophets, we see God's insistence that God's people care for those who cannot care for themselves: the widows, unable to inherit land on their own and perhaps physically unable to farm enough to meet their own needs; the orphans, parentless children totally dependent upon the good will of distant relatives and strangers; the resident aliens, legally barred from owning land, able to survive only as slaves or servants in most cases. As envisioned in Deuteronomy, the tithe becomes the instrument of grace, of giving that can expect nothing in return as the least in society are protected from starvation and death.

The Children of Israel are enjoined to tithe in this way, "so that the Lord your God may bless you in all the work that you undertake." Do we not hear the foreshadowing here of what Jesus was later to say to his followers? "Come, you that are blessed by my Father, inherit the kingdom prepared for you from the foundation of the world; for I was hungry and you gave me food, I was thirsty and you gave me something to drink, I was a stranger and you welcomed me, I was naked and you gave me clothing, I was sick and you took care of me, I was in prison and you visited me.' Then the righteous will answer him, 'Lord, when was it that we saw you hungry and gave you food, or thirsty and gave you something to drink? And when was it that we saw you a stranger and welcomed you, or naked and gave you clothing? And when was it that we saw you sick or in prison and visited you?' And the king will answer them, 'Truly I tell you, just as you did it to one of the least of these who are members of my family, you did it to me.'" Are the lessons of the tithe not the same as the lessons of the Gospel? The Good News of Jesus is, after all, that there is to be a great celebration and that we are all invited; that the true worship of God,

worship in spirit and in truth, is not confined to one place or one time but is available to all; that in blessing others, we ourselves shall be blessed. The lessons of the tithe and the Good News are one in the same and they show the gracious love of God for all humankind.

As Bill Cosby used to say, I told you that story so I could tell you this one. In II Corinthians 8, Paul is reminding the Christians in Corinth about the collection he asked them to take for the impoverished Christians in Jerusalem in his first letter, I Corinthians 16. Now that we've heard how the seeds of grace in the tithe of Deuteronomy came into flower in the Good News of Christ Jesus, listen to how Paul points to that theme for the Corinthians. I'm reading this time from the New International Version, which makes the connection a little more clearly as it mostly translates the Greek word $\chi \alpha \rho \iota \sigma$ as "grace" but I'll point out the other translations as well: "And now, brothers, we want you to know about the grace that God has given the Macedonian churches. Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the saints. And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God's will. So we urged Titus, since he had earlier made a beginning, to bring also to completion this act of grace on your part. But just as you excel in everything-in faith, in speech, in knowledge, in complete earnestness and in your love for ussee that you also excel in this grace of giving. I am not commanding you, but I want to test the sincerity of your love by comparing it with the earnestness of others. For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich."

If that last sounds familiar to you, it should. Remember the key verses in our study of Philippians: "Let the same mind be in you that was in Christ Jesus, who, though he was in the form of God, did not regard equality with God as something to be exploited, but emptied himself, taking the form of a slave, being born in human likeness. And being found in human form, he humbled himself and became obedient to the point of death- even death on a cross." Just as he did with the Philippians, Paul is urging the Corinthians to have the same mind in them that was in Christ, to make their lives look like that of Jesus. The same grace that God extends in forgiveness of our sinfulness, in healing of our brokenness, is the grace that should motivate us to extend ourselves to others, helping to bring them to wholeness financially as we have been made whole spiritually. To quote again from William Loader's commentary on this passage: "The stewardship invitation is not about moral obligations to pay God back or even to express gratitude, but to engage with God in love in the world. That includes acts of love with our whole being (including our financial resources) for others. For Paul stewardship is not about cranking up gratitude to God, but about living a Christ-shaped life. Notice how he relates his appeal to the very heart of Christian faith: Christ's life. Christian stewardship is an appeal to love - to join God's loving..."

So how do we go about it, engaging our world with love in the name and spirit of God? How do we extend the reach of our little community and how do we make sure that we are providing a place for worship and healing and celebration? We are blessed by actions taken by some of us and by others in the past which have provided us with this land and this building. Now we are using some of that land to create a home for some of the least in our society, just as the

Deuteronomic tithe was to go to widows, orphans and strangers. Soon, we will have the opportunity to welcome some of those we are sheltering to come and worship with us and to join in our faith family celebrations. Will we be ready? Some of our land, as in the last fifteen years, is being used to feed hungry stomachs and souls in need of the beauty of God's creation. How can we reach out to our gardeners and invite them to become a greater part of us? Can we meet the challenge of the vision for a wedding and meditation garden? Where will we find the money to create it, to staff it? How can we include in our community those who come to utilize what we dream will be a place of great natural beauty? Our little building is now busy nearly every day of the week, giving groups a place to celebrate the gifts of music and flowers, to heal bodies and spirits from the temptations of too much food and drink, to worship our God in their native tongue. Are there better ways to include them in the life of our community? On Sundays, our halls once again ring with the voices of little ones and our youth thirst after ways to take God's love into the world. Can we support them as they deserve? What sorts of improvements will we need to make to our aging little building to be sure that it is safe, attractive and welcoming? What sort of additional support will be needed from both paid staff and volunteer ministers?

All of us, I think, are keenly aware of the difficulties that loom ahead of us, as the economy falters and resources grow scarcer. Just as Paul with the Corinthians, I can say that "you excel in everything—in faith, in speech, in knowledge, in utmost eagerness, and in our love for you." So, like Paul, I say to you, "I do not mean that there should be relief for others and pressure on you, but it is a question of a fair balance between your present abundance and their need, so that their abundance may be for your need, in order that there may be a fair balance." The abundance of grace that others receive from us will surely become grace for us as well. If a financial pledge means pressure, then remember that the needs of our ministry together are not only for finances but for time and talents and all must be given freely, out of love and not compulsion. For by participating in the gracious giving love of God, we open ourselves more fully to that love of God for ourselves as well and in blessing others, we will find ourselves ever more truly blessed.