

Stewardship of Possessions in the Gospels

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The Gospels are the divinely inspired record of the birth, life, ministry, suffering, death, resurrection and ascension of Christ. The Holy Spirit caused them to be written as a means of bringing people to faith (Jn 20:31) and of strengthening faith already present (Lk 1:1–3). Unlike the Epistles of Paul, they were not written to a specific congregation or group of congregations. We should, therefore, not expect that they would contain the kind of specific instructions pertaining to congregational life that we find in the Epistles, e.g., the stewardship instructions in 2 Corinthians 8 and 9.

Yet this does not mean that the Gospels are devoid of guidance to the believer who wants everything in his life, including the way he handles his possessions, to be done for the glory of God (1 Cor 10:31). The words of Jesus as well as the words and actions of those around Jesus teach us much about the use and abuse of possessions which Christians today can apply to themselves both on a personal and a congregational level.

A reading of the four Gospels reveals that Jesus touched on many aspects of the Christian's attitude toward possessions and his handling of them. Jesus warns about greed and its consequences, e.g., the account of the Rich Young Man (Mt 19:16–30; Mk 10:17–30; Lk 18:18–30); the sad story of Judas (Mt 26:14–16; 27:1–5; Mk 14:10, 11; Lk 22:3–6); and the Parable of the Rich Fool (Lk 12:13–21). In his Parable of the Sower and the Seed Jesus speaks about the deceitfulness (*ἡ ἀπάτη*) of wealth (Mt 13:22; Mk 4:19; Lk 8:14), which can choke the Word growing in the believer's heart. He counsels that it is hard “for the rich to enter the kingdom of God. Indeed, it is easier for a camel to go through the eye of a needle than for a rich man to enter the kingdom of God” (Lk 18:24,25).

Yet he doesn't condemn riches and commend poverty in and of themselves. The Rich Man didn't go to hell because he was rich, and Lazarus didn't go to heaven because he was poor. Possessions in and of themselves are neutral. It is necessary, though, Jesus maintained, for his disciples to keep their priorities straight. “You cannot serve both God and Money” (Mt 6:24), “for where your treasure is there your heart will be also” (Lk 12:34). Failure to keep priorities straight could result in gaining the whole world but losing one's own soul (Mk 8:34–37). It is not wrong to eat and drink, to buy and sell, to plant and build. But to do that to the exclusion of seeking first the kingdom of God is folly both for this life and the eternity to come (Lk 17:26,27; Mt 6:33). That is why Jesus tells his followers whom he has just filled with earthly bread and who can think only of that earthly bread, “Do not work for food that spoils, but for food that endures to eternal life” (Jn 6:27). It does not appear to be without good reason that in the prayer Jesus taught his disciples to pray only one of the seven petitions deals exclusively with material things. It is as though Jesus were saying, “Pray for the things that you need for your body, but pray especially for the things you need for your soul.”

Jesus seeks to instill in his followers an attitude of trust in a loving Father's care. “Give us this day our *daily* bread,” we are to pray, trusting with Israel of old in the wilderness that day by day God will give us what we need. We can be like the birds and the flowers, for whom God lavishly provides. Like them we do not have to worry about either today or tomorrow. God provides (Mt 6:24–34).

In the Gospels Jesus also makes it clear that the material things God gives us are not meant to be hoarded selfishly for ourselves. He points to a four-fold use of our possessions other than for our own personal needs. Our possessions are to be used for the support of our families. Jesus emphasizes this as he takes to task the scribes and Pharisees for using a legal loophole to free them from the responsibility of providing for their families (Mk 7:9–13). Our possessions are also to be used for the support of the needy. This is one of the fruits of repentance. John the Baptist tells the crowd which has come out to the Jordan, “The man with two tunics

should share with him who has none, and the one who has food should do the same” (Lk 3:11). We call the Samaritan of Jesus’ parable “good” as we observe the way he cared for someone who could not care for himself (Lk 10:25–37). Jesus challenges the rich young ruler, “Sell everything you have and give to the poor” (Lk 18:22). To his disciples also he says, “Sell your possessions and give to the poor. Provide purses for yourselves that will not wear out, a treasure in heaven that will not be exhausted, where no thief comes near and no moth destroys” (Lk 12:33).

A third use for our gift of material goods is to support the government, as Jesus brings out in his response to the attempt of those strange bedfellows, the Pharisees and the Herodians, to trap him. In answer to their question, “Is it right to pay taxes to Caesar or not?” Jesus says, “Give to Caesar what is Caesar’s, and to God what is God’s” (Mt 22:17,21). This response also indicates a fourth use that God has in mind for our possessions—to support the ministry of the gospel. Jesus assumes, as he sends out the Twelve and then the Seventy-two, that they will be supported by those among whom they labor, for “a worker is worth his keep” (Mt 10:10; Lk 10:7).

The above are just a few of the many times the Gospels speak of the attitude of a child of God toward possessions and his use of them, and we have touched only very lightly on these passages. To explore thoroughly all that the Gospels have to say about the Christian and money would produce a study of prohibitive length. We are going to narrow our focus, therefore, in this way: We will be looking at various individuals or groups of people in the Gospels who gave of their material goods for charitable work, for the Lord’s work especially. Some of these acts of giving are presented in a favorable light in the Gospels, others in an unfavorable light. We want to examine the reasons why some acts of giving were commended by Jesus or reported favorably by the writers of the Gospels and why some acts of giving were condemned by Jesus or reported unfavorably by the sacred writers, and by this uncover stewardship principles revealed to us in the Gospels. Having done that, we intend to seek to identify and encourage stewardship methodology which is in harmony with these scriptural principles.

Matthew 23:23–28

We look first at Matthew 23:23–28. It is Tuesday of Holy Week. Jesus is publicly teaching in the temple courts. He has just dealt with three successive challenges—questions about paying tribute to Caesar, about the resurrection and about the great commandment—after which he raises his question about the Christ, whose son he is (22:15–46). Then, speaking both to the crowds and his disciples (23:1), he strongly denounces the scribes and Pharisees (23:2–36). This is followed by a lament over the whole city of Jerusalem (23:37–39), the final words of Jesus to Israel as a whole apart from his brief message to the daughters of Jerusalem on the Via Dolorosa (Lk 23:27–31).

In Jesus’ denunciation of the scribes and Pharisees we find seven *woes* (Mt 23:14–36), three of which are especially pertinent to the subject at hand. The first of these three is the fourth *woe*:

23 Οὐαὶ ὑμῖν, γραμματεῖς καὶ Φαρισαῖοι ὑποκριταί, ὅτι ἀποδεκατοῦτε τὸ ἥδύοσμον καὶ τὸ ἄνηθον καὶ τὸ κύμινον, καὶ ἀφήκατε τὰ βαρύτερα τοῦ νόμου, τὴν κρίσιν καὶ τὸ ἔλεος καὶ τὴν πίστιν· ταῦτα [δὲ] ἔδει ποιῆσαι ἀκακεῖνα μὴ ἀφιέναι. 24 ὁδηγοὶ τυφλοί, οἱ διυλίζοντες τὸν κώνωπα τὴν δὲ κάμηλον καταπίνοντες.

The law of the tithe is described in Leviticus 27:30–33: “A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord.... The entire tithe of the herd and flock—every tenth animal that passes under the shepherd’s rod—will be holy to the Lord.” Deuteronomy 14:22–29 amplifies the words of the Leviticus passage somewhat, specifically mentioning grain, new wine and oil as the produce which was to be tithed.

Jesus' point, it appears, is not so much that the scribes and Pharisees were doing wrong in tithing even insignificant garden herbs as mint, dill and cummin. He says, "It was necessary [ἔδει] to do these things" (NIV: "You should have practiced the latter"). It is not wrong to be careful in giving back to God what is rightfully his. But the problem was that they, who were so scrupulous about the outward action, left behind, neglected (ἀφήκατε, aorist of ἀφήμι) the weightier matters (τὰ βαρύτερα) of the law—justice (κρίσιν), mercy (ἔλεος) and faithfulness (πίστιν). Their error lay in neglecting the one while doing the other and, what is worse, teaching others to do the same. Jesus calls them ὁδηγοὶ τυφλοί, blind guides, straining out (διυλίζοντες, attributive participle) the gnat, i.e., concerned about the outward act of tithing even the minutest part of their possessions, but at the same time swallowing (καταπίνοντες) the camel, i.e., paying no attention to the weightier matters of the law. They did the little but neglected the big things.

Jesus goes on with a fifth and sixth *woe*:

25 Οὐαὶ ὑμῖν, γραμματεῖς καὶ Φαρισαῖοι ὑποκριταί, ὅτι καθαρίζετε τὸ ἔξωθεν τοῦ ποτηρίου καὶ τῆς παροψίδος, ἔσωθεν δὲ γέμουσιν ἐξ ἀρπαγῆς καὶ ἀκρασίας. 26 Φαρισαῖε τυφλέ, καθάρισον πρῶτον τὸ ἐντὸς τοῦ ποτηρίου, ἵνα γένηται καὶ τὸ ἐκτὸς αὐτοῦ καθαρὸν.

27 Οὐαὶ ὑμῖν, γραμματεῖς καὶ Φαρισαῖοι ὑποκριταί, ὅτι παρομοιάζετε τάφοις κεκονιameνοις, οἵτινες ἔξωθεν μὲν φαίνονται ὠραῖοι ἔσωθεν δὲ γέμουσιν ὀστέων νεκρῶν καὶ πάσης ἀκαθαρσίας. 28 οὔτως καὶ ὑμεῖς ἔξωθεν μὲν φαίνεσθε τοῖς ἀνθρώποις δίκαιοι, ἔσωθεν δὲ ἐστε μεστοὶ ὑποκρίσεως καὶ ἀνομίας.

These two *woes* put the spotlight on the same problem of the scribes and Pharisees as the previous *woe*. The Evangelist Mark explains more fully this cleansing of the outside of the cup and dish: "The Pharisees and all the Jews do not eat unless they give their hands a ceremonial washing, holding to the tradition of the elders. When they come from the marketplace they do not eat unless they wash. And they observe many other traditions, such as the washing of cups, pitchers and kettles" (7:3,4). To the complaint of the Pharisees and scribes that Jesus' disciples weren't observing these traditions of the elders, Jesus replied: "Isaiah was right when he prophesied about you hypocrites; as it is written: 'These people honor me with their lips, but their hearts are far from me. They worship me in vain; their teachings are but rules taught by men.' You have let go of the commands of God and are holding on to the traditions of men" (Mk 7:6–8). He then gave an example of how the scribes and Pharisees masked their greed and ignored the will of God by designating as "Corban" that money which rightfully should have been used to support their parents in a time of need (Mk 7:9–13).

"Whitewashed tombs," Jesus calls the scribes and Pharisees, an expression that his hearers could easily relate to. He was probably referring to the Jewish custom of putting powdered lime over their tombs, especially at the time of festivals, lest visitors fail to see them and accidentally touch them, thus becoming ceremonially unclean for seven days (Nu 19:16). Since it was Passover week, Jerusalem at this time would have had its share of such whitewashed tombs, which would have had a nice fresh look to them (ὠραῖος, beautiful, fair, lovely), but which, in spite of this outward coat of lime, remained a depository for dead men's bones and thus unclean.

Jesus' point in all three of these *woes* is the same: There was no way the scribes and Pharisees could worship God aright, with their offerings or in any other way, if they were concerned only about the externals. They needed first to address themselves to what was within—ἀρπαγή, robbery, plunder, extortion, greediness; ἀκρασία, lack of self-control, intemperance, self-indulgence; ὑπόκρισις, hypocrisy; and ἀνομία, lawlessness, wickedness. "They devour widows' houses and for a show make lengthy prayers," Jesus had said right before the beginning of his seven *woes* (Mk 12:40). The outside of the cup was clean, but within was greed and self-indulgence. The outside of the tomb was fair to look at, but within dwelt hypocrisy and wickedness. Therefore,

nothing truly good could be done by them. Even what looked good, e.g., their prayers and their offerings, was not good.

But conversely Jesus says, “First clean (καθάρισον, aorist imperative) the inside of the cup and dish, and then the outside also will be clean.” The ἵνα clause (v 26) is a contemplated result clause. The καὶ is important. When the one is done, i.e., the inside of the cup and dish is cleansed, then the other will *also* occur. Right external actions will simply occur when things have been made right internally. You don’t have to make the outside clean. When you have made the inside clean, the outside will automatically be a visible reflection of what the inside has become.

Summary: Offerings involve the whole person. One whose heart is not right with God, which is always true of the unbeliever and can at times be true also of the believer if the Old Adam regains the upper hand, cannot please God with his offerings. On the other hand, if the heart is pure, cleansed by the blood of Jesus, the offerings will also be pure.

Matthew 5:23,24

23 ἐὰν οὖν προσφέρῃς τὸ δῶρόν σου ἐπὶ τὸ θυσιαστήριον κάκει μνησθῆς ὅτι ὁ ἀδελφός σου ἔχει τι κατὰ σοῦ, 24 ἄφες ἐκεῖ τὸ δῶρόν σου ἔμπροσθεν τοῦ θυσιαστηρίου, καὶ ὑπάγε πρῶτον διαλλάγηθι τῷ ἀδελφῷ σου, καὶ τότε ἔλθὼν πρόσφερε τὸ δῶρόν σου.

The οὖν ties in these verses with what comes before where Jesus makes it clear that the wrong attitude of the heart, harboring anger against a brother, is every bit as serious a matter as murder. Both make one subject to the judgment of God.

Note the singular, προσφέρῃς, making this a very personal word of exhortation addressed to each individual believer. No particular kind of offering is mentioned, simply τὸ δῶρόν σου. Any offering brought to the θυσιαστήριον, the altar of burnt offering, large or small, livestock or grain, would be included. Likewise the offense isn’t specified. If your brother has τι, something, any kind of grievance against you, whether it is your fault or his, whether it is justified or unjustified, makes no difference. “Anyone who does not love his brother, whom he has seen, cannot love God, whom he has not seen” (1 Jn 4:20).

Four imperatives form the apodosis to the protasis of verse 24: Leave (ἄφες) your gift; go (ὑπάγε); be reconciled (διαλλάγηθι, aorist passive of διαλλάσσω); offer (πρόσφερε) your gift. Note also the use of πρῶτον and τότε, emphasizing the proper temporal sequence. Offerings that come from an unrepentant heart are not acceptable to God.

Jesus, of course, was not proclaiming a new doctrine here. What is said in these verses is proclaimed over and over again in the Old Testament, e.g., Samuel’s words to Saul after the battle against the Amalekites: “Does the Lord delight in burnt offerings and sacrifices as much as in obeying the voice of the Lord? To obey is better than sacrifice, and to heed is better than the fat of rams” (1 Sm 15:22).

Summary: One cannot please God with an offering if an unresolved grievance stands between the believer and another person. To put it positively, offerings that please God are offerings that flow out of a repentant heart.

Matthew 6:1–4

6 Προσέχετε [δὲ] τὴν δικαιοσύνην ὑμῶν μὴ ποιεῖν ἔμπροσθεν τῶν ἀνθρώπων πρὸς τὸ θεαθῆναι αὐτοῖς· εἰ δὲ μὴ γε, μισθὸν οὐκ ἔχετε παρὰ τῷ πατρὶ ὑμῶν τῷ ἐν τοῖς οὐρανοῖς.

These words, together with the preceding passage, are part of the Sermon on the Mount, in which Jesus is speaking specifically to believers (cf. Mt 5:1, οἱ μαθηταὶ αὐτοῦ). The fact that he begins with a present imperative (προσέχετε) serves as a reminder to us of the ongoing efforts of the old man to turn aside or distort God's plans for the Christian's life. The old man will either refuse to do what God wants or do it in a way that turns a good work into a bad work. A Christian has to be constantly on guard against these Satan-led attempts of the old man to destroy God's purpose for his life.

Verse one serves as an introduction to verses 2–18. The NIV translates τὴν δικαιοσύνην well as “acts of righteousness.” Acts of righteousness are not good works, even if done by a Christian, if they are done ἔμπροσθεν τῶν ἀνθρώπων πρὸς τὸ θεαθῆναι αὐτοῖς (dative of agent). There is a difference between this verse and 5:16 where Jesus urges, “Let your light shine before men, that they may see (ἴδωσιν) your good deeds and praise your Father in heaven.” The difference is perhaps indicated by the choice of verbs: ὁράω, to see, and θεάομαι, to view, behold, watch, look at (our “theater”) (cf. Colin Brown, *Dictionary of New Testament Theology*, Vol. 3, pp 511, 512), and is certainly indicated by the purpose behind wanting people to see one's acts of righteousness. Here Jesus is scoring the attitude of doing good deeds to draw the applause of other people. Deeds that spring from such a heart will not be accepted by our Father in heaven.

2 Ὄταν οὖν ποιῆς ἐλεημοσύνην, μὴ σαλπίζῃς ἔμπροσθέν σου, ὥσπερ οἱ ὑποκριταὶ ποιοῦσιν ἐν ταῖς συναγωγαῖς καὶ ἐν ταῖς ῥύμαις, ὅπως δοξασθῶσιν ὑπὸ τῶν ἀνθρώπων· ἀμὴν λέγω ὑμῖν, ἀπέχουσιν τὸν μισθὸν αὐτῶν. 3 σοῦ δὲ ποιοῦντος ἐλεημοσύνην μὴ γνῶτω ἡ ἀριστερά σου τί ποιεῖ ἡ δεξιὰ σου, 4 ὅπως ἢ σου ἢ ἐλεημοσύνη ἐν τῷ κρυπτῷ καὶ ὁ πατήρ σου ὁ βλέπων ἐν τῷ κρυπτῷ [αὐτὸς] ἀποδώσει σοι.

In verses 2–18 Jesus gives three examples of “acts of righteousness,” giving alms (vv 2–4); prayer (vv 5–15); and fasting (vv 16–18). The οὖν in verse 2 is inferential, “therefore,” “so then.” Note again how Jesus in verses 2–4 becomes more direct, more personal, as he changes from the second person plural to the singular form of the verb. He is addressing each believer individually. He assumes that believers will “do alms” (ἐλεημοσύνην, mercy, pity, kind deed; then: alms, charitable giving); but he is concerned about the spirit with which they will give of their material goods to help those less materially blessed than they. They shouldn't sound the trumpet, drawing the attention of people to their actions in order to be praised by them (ὅπως introduces a purpose clause). Those who do this receive no further reward than the praise of man (ἀπέχουσιν, a technical term meaning “to receive [a sum] in full”; Lenski mentions that the ἀπό prefix gives to the verb the idea of having what is due, *Interpretation of St. Matthew's Gospel*, p 251).

The admonition of verse 3 is not to be taken literally, of course, in the sense of keeping one's right hand out of view of the left hand, but is rather an addition to the exhortation of verse 2. Not only should one be careful not to give alms for the purpose of being praised by *others*; one should be careful not to pat *oneself* on the back for the works of charity one does. The works of charity the Lord is pleased with are those he will mention on the last day, deeds of love which the believer will not even remember having done (Mt 25:34–40). For a graphic example of just the opposite kind of person, of a horn-blowing giver, recall Jesus' Parable of the Pharisee and the Publican in the Temple (Lk 18:9–14). Even the Pharisee's public “prayer” was self-congratulatory (πρὸς ἑαυτὸν προσηύχετο) as he recited his list of accomplishments to all who would listen.

Let your acts of mercy be in secret, says Jesus (v 4). When one's alms-giving is done in secret, there will still be one, Jesus assures his followers, the only one who counts, the Father, who will see them. He will repay. It will be a reward of grace, of course. The nature and time of the reward are not described.

Summary: Offerings given to be seen by others, offerings given to feed one's ego, are not pleasing to God. The offering of the believer which pleases God and will be rewarded by him is the offering which is intended to be a private matter between him and his God.

Luke 14:12–14

12 Ἐλεγεν δὲ καὶ τῷ κεκληκότι αὐτόν, Ὅταν ποιῆς ἄριστον ἢ δεῖπνον, μὴ φώνει τοὺς φίλους σου μηδὲ τοὺς ἀδελφούς σου μηδὲ τοὺς συγγενεῖς σου μηδὲ γείτονας πλουσίους, μήποτε καὶ αὐτοὶ ἀντικαλέσωσίν σε καὶ γένηται ἀνταπόδομά σοι. 13 ἀλλ' ὅταν δοχὴν ποιῆς, κάλει πτωχοὺς, ἀναπείρους, χωλοὺς, τυφλοὺς· 14 καὶ μακάριος ἔσῃ, ὅτι οὐκ ἔχουσιν ἀνταποδοῦναί σοι, ἀνταποδοθήσεται γάρ σοι ἐν τῇ ἀναστάσει τῶν δικαίων.

The setting for these words of Jesus, you will recall, is a meal in the home of a prominent Pharisee to which Jesus had been invited. It was on this occasion that Jesus observed how the guests took the places of honor at the table. After addressing the guests, advising them that they should choose the lowest place, for “everyone who exalts himself will be humbled and he who humbles himself will be exalted” (v 11), Jesus spoke also (καί) to his host. Ὅταν introduces a future more vivid conditional sentence. The present imperative in the apodosis of verse 12 indicates that Jesus is not absolutely forbidding his host to invite as guests into his home people who might one day invite him back. The point is that this should not be his practice; he should not keep on inviting into his home for lunch or dinner only those who can repay him with a return invitation.

Rather, verse 13, when he gives a banquet (another future more vivid condition), he should be inviting (κάλει, another present imperative) people who, either because of their financial or physical condition, will not have any way to repay him. When you use your material goods in this way, with no thought of getting a return on them, Jesus says, it will be repaid to you (ἀνταποδοθήσεται, future passive of ἀνταποδίδωμι) at the resurrection of the righteous, when Jesus will remember each expression of unselfish love as a deed done for him (Mt 25:24–40).

We might look for just a moment at this concept of rewards for giving. We find this referred to several times in the Gospels. To all believers Jesus makes this promise: “Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you” (Lk 6:38). Here Jesus appears to be talking about rewards already in this life.

In connection with the sending out of the Twelve Jesus says: “Anyone who receives a prophet because he is a prophet (εἰς ὄνομα προφήτου) will receive a prophet's reward, and anyone who receives a righteous man because he is a righteous man (εἰς ὄνομα δικαίου) will receive a righteous man's reward. And if anyone gives even a cup of cold water to one of these little ones because he is my disciple (εἰς ὄνομα μαθητοῦ), I tell you the truth, he will certainly not lose (οὐ μὴ ἀπολέσῃ) his reward” (Mt 10:41,42). The exact nature of the reward is not disclosed. Most likely Jesus is pointing ahead to the day of judgment when all such charitable use of material goods on the part of believers will be publicly acknowledged (cf. Lk 16:1–9, the Parable of the Unjust Steward, with its promise that those who use their worldly wealth wisely [φρονίμως] will receive a commendation on the last day).

But there will very likely be more than that. Jesus, in response to Peter's query, “We have left everything to follow you! What then will there be for us?” says: “I tell you the truth, at the renewal of all things, when the Son of Man sits on his glorious throne, you who have followed me will also sit on twelve thrones, judging the twelve tribes of Israel. And everyone who has left houses or brothers or sisters or father or mother

or children or fields for my sake will receive a hundred times as much and will inherit eternal life” (Mt 19:27–29).

Two points are important for the study at hand. One is the fact that whatever the *μισθός* might be, it is a reward of pure grace. Even if Christians should sacrifice all their material goods for the sake of the kingdom, they still can only say, “We are unworthy servants; we have only done our duty” (Lk 17:10). Secondly, in none of the passages in the Gospels that talk about rewards are Christians encouraged to give in order to get. A believer welcomes a spokesman for Jesus and shares his material goods with him simply because he is a spokesman for Jesus. Peter leaves all to follow Jesus simply because Jesus is the Messiah and his Savior. Rewards are not payment for services rendered, but are rather a gracious God’s recognition of service done with no thought of reward when it was undertaken (cf. Lk 6:35, “Love your enemies, do good to them, and lend to them without expecting to get anything back” [μηδὲν ἀπελπίζοντες]).

Summary: Giving of our material goods is not pleasing to God if it is done with the purpose of getting something in return. God does promise a reward, a reward of grace, to the believer who gives, and it is entirely appropriate for a Christian to cling in faith to this promise. God does not promise a reward, however, to the one whose giving is selfishly motivated, who gives with the intent of being rewarded for what he has done.

Mark 12:41–44

41 Καὶ καθίσας κατέναντι τοῦ γαζοφυλακίου ἐθεώρει πῶς ὁ ὄχλος βάλλει χαλκὸν εἰς τὸ γαζοφυλάκιον· καὶ πολλοὶ πλούσιοι ἔβαλλον πολλά· 42 καὶ ἐλθοῦσα μία χήρα πτωχὴ ἔβαλεν λεπτὰ δύο, ὃ ἐστὶν κοδράντης. 43 καὶ προσκαλεσάμενος τοὺς μαθητὰς αὐτοῦ εἶπεν αὐτοῖς, Ἀμὴν λέγω ὑμῖν ὅτι ἡ χήρα αὕτη ἢ πτωχὴ πλείον πάντων ἔβαλεν τῶν βαλλόντων εἰς τὸ γαζοφυλάκιον, 44 πάντες γὰρ ἐκ τοῦ περισσεύοντος αὐτοῖς ἔβαλον, αὕτη δὲ ἐκ τῆς ὑστερήσεως αὐτῆς πάντα εἶχεν ἔβαλεν, ὅλον τὸν βίον αὐτῆς.

It is interesting to note that this incident marks the end of Christ’s public ministry. The eschatological discourses of Matthew 24 and 25, Mark 13 and Luke 21 that immediately follow are spoken to the apostles on the Mount of Olives (Mt 24:3). Of equal interest is the immediate context of this incident. Jesus has just concluded his *woes* upon the scribes and Pharisees who give tithes of everything but whose hearts are far from God. Now he points his disciples to an example of God-pleasing stewardship of possessions and by so doing one last time underscores the interest he has in this subject.

The *γαζοφυλάκιον* (from *γάζα*, a Persian word for treasure, and *φυλακή*, guard) was a trumpet-shaped receptacle into which offerings could be dropped and safely kept. There were thirteen such receptacles located in the Women’s Court of the temple, which served a purpose much like the various pockets on some of our congregations’ offering envelopes today. The use of the imperfects and the present tenses (*ἐθεώρει*, *βάλλει*, *ἔβαλλον*) produces a very vivid scene.

Note the switch to the aorist *ἔβαλεν* in verse 42. In the midst of the many rich people who were putting much into the offering receptacles was this one poor woman, a widow, who put in two *λεπτὰ* (literally, “thins”), the smallest coin in circulation in Palestine. The two lepta were equal to one *κοδράντης*, as Mark explains to his Roman readers, and amounted to $\frac{1}{64}$ of a denarius, a laborer’s average daily wage.

Jesus, master teacher that he is, seized upon this moment to impress yet another truth upon his disciples. That he considers what he has to say to be of utmost importance is seen by the fact that he calls his disciples together and then prefaces his words with the solemn formula, Ἀμὴν λέγω ὑμῖν (v 43).

The key words in Jesus' brief statement to his disciples are ἐκ τοῦ περισσεύοντος (present active participle of περισσεύω) αὐτοῖς and ἐκ τῆς ὑστερήσεως αὐτῆς. The verb περισσεύω has in it the idea of having an abundance, of having more than enough, of overflowing. A form of the verb is used, for example, in Matthew 14:20 at the conclusion of the Feeding of the Five Thousand. There it means leftovers. Ὑστέρησις, on the other hand, means need, lack, poverty, which Jesus accentuates with πάντα ὅσα εἶχεν ἔβαλεν, ὄλον τὸν βίον (here: livelihood) αὐτῆς.

Even though the amount was large, the rich gave from their overflow, from what was over and above their needs; the poor widow, giving from her "lack," gave all that she had, a small amount when measured by how much it could do for the upkeep of the temple and the support of its workers, but a large amount when measured by what she had to begin with.

Here again we might digress for a moment and address the subject of giving on the part of people of some wealth. There are several examples of this in the Gospels that are mentioned in a favorable light. The Magi from the East were led at length to the house in Bethlehem where the Child was to be found. They opened up the treasures they had undoubtedly carried with them from their distant home and presented these gifts, these lavish gifts, to the Child: gold, frankincense and myrrh. Here were expensive gifts from apparently wealthy people and the King of the Jews accepted them. The reason why is clear. Upon entering the house, πέσοντες προσεκύνησαν αὐτῷ, they fell down and worshiped him (Mt 2:11). They acknowledged him as God himself in human flesh come to be their Savior. In that setting, in that context, they gave their offering as an act of worship, an outward manifestation of the homage of their hearts.

The Roman centurion of Luke 7:1–10 (also Mt 8:5–13) was apparently a man of some means, for the elders of the Jews who had come to Jesus requesting his help for the centurion's servant mentioned that he had built their synagogue for them. They used the word αὐτός for emphasis (v 5). He himself had done that; it was not a joint enterprise. You will note that Jesus did not in any way censure that action. Why not? The answer is found at the end of this pericope where Jesus says, Ὁυδὲ ἐν τῷ Ἰσραὴλ τοσαύτην πίστιν εὔρον, not even in Israel have I found such a faith (v 9). Here was a man of faith, a man who loved the Jewish nation (v 5) because he had been brought to trust and love the God of the Jews. The generous gift of providing for the building of the synagogue was a fruit of his faith, not the giving of a leftover, or, for that matter, an attempt to ingratiate himself with the people of Capernaum.

In Luke 8:1–3 several women, apparently of some means, are mentioned who were serving (διηκόνουν) Jesus and his disciples "out of their own means" (v 3, ἐκ τῶν ὑπαρχόντων αὐταῖς, not ἐκ τοῦ περισσεύοντος αὐτοῖς, as the rich in the Widow's Mite account). Jesus accepted these offerings, for he knew why they were being given. He had shown great mercy to these women by driving evil spirits out of them (v 2). The support they now gave to Jesus and his disciples was a response of love to his love for them, an act of grateful service.

Zacchaeus (Lk 19:1–10) is another man identified as rich in the Gospels (v 2). For him to say, then, "I am giving half of my possessions (again τῶν ὑπαρχόντων, not τῶν περισσευόντων) to the poor" (v 8), meant giving more than a few lepta. Jesus' response to this statement of Zacchaeus indicates both his approval of Zacchaeus' pledge and the reason why he approves it: "Today salvation has come to this house because this man, too, is a son of Abraham" (v 9). This desire of Zacchaeus to share his material goods so lavishly with others as well as to make generous restitution to those he has defrauded is a fruit of salvation. The Son of Man came to seek and to save the lost (v 10). Such a one was Zacchaeus. Made new within, out of the overflow of his heart his mouth spoke.

We can also draw from this pericope the conclusion that a public announcement of what one is giving is not always wrong. The Pharisee is condemned for his declaration, "I give a tithe of all that I possess" (Lk 18:12)

while Zacchaeus is commended as he publicly declares that he is going to give away one-half of all that he possesses. It all depends upon the attitude of the heart.

We might mention also Joseph of Arimathea, another rich man (Mt 27:57) whose generous use of his material goods is mentioned in all four Gospels (Mt 27:57–61; Mk 15:42–47; Lk 23:50–56; Jn 19:38–42). Along with Nicodemus (Jn 19:39), he provided loving care for the body of Jesus following his death. That this action was a fruit of his faith is seen from the way the Gospel writers describe him. Luke calls him *ἀγαθός και δίκαιος*, like Zacharias and Elizabeth (Lk 1:6). John tells us that he was “a disciple of Jesus, but secretly because he feared the Jews” (Jn 19:38). But at Calvary his faith overcame his fears. It manifested itself in this offering of love through which his Savior would have a decent burial.

The gifts of the wealthy can, then, be acts of worship pleasing to our God through which many good things can be done. At the same time, however, the Gospel writers, through the inclusion of such an account as the Widow’s Mite, caution us not to underestimate the value of even the smallest of gifts. Already in the Old Testament the Lord made provisions for poor people to bring him offerings of lesser monetary value but which nevertheless would be as pleasing to him as the more costly offerings. Mary and Joseph benefited from this provision of the law at the time of the purification of Mary when they brought a pair of doves or two young pigeons in place of a year-old lamb and a young pigeon or dove (Lk 2:22–24; compare Lv 12:6,8). Andrew was taught in a dramatic way the value of even a seemingly insignificant gift. It was Andrew who, the little boy’s lunch of five small barley loaves and two small fish in hand, asked, “These things—what are they among so many?” (Jn 6:9). He soon found out.

That how much one gives is not what really counts is also brought out to a certain degree in the Parable of the Talents (Mt 25:14–30) and of the Minas (Lk 19:12–27), even though, in spite of the fact that talents and minas are measures of money, the parables are not per se about money. The tertium of both parables is similar: The Lord expects believers to be faithful in the use of all that he has given to them (including their physical resources) in the time between the first and second coming of Jesus. The key word in both parables is *πιστός*: Be faithful.

Summary: Human beings might tend to measure the worth of offerings by what *they* see, but God measures the worth of offerings by what *he* sees. To him the amount, whether large or small, is not the determining factor of the worth of an offering. God looks at the heart. God can use both large and small offerings to carry out his work. For our part, we want to be faithful stewards, giving to God, not just the overflow, but a generous portion from what he has given us.

Luke 7:36–50

This account of Jesus’ anointment by an unnamed *ἁματωλός* (not Mary Magdalene, as some maintain), a prostitute, quite likely, gives us a beautiful example of a properly motivated offering highly commended by Jesus. The details are familiar. Jesus was invited by a certain Pharisee, Simon by name, to a meal in his home. The woman, recognized by Simon and probably his guests also as one whose lifestyle left much to be desired, entered the home, bringing with her an alabaster jar of myrrh. As Jesus was reclining at the table, she stood behind him weeping and began to wet his feet with her tears. She then began to wipe his feet with her hair, to cover them with kisses and to anoint them with the myrrh she had been carrying in her alabaster container.

Simon was horrified that one whom people called a prophet would allow such a one to touch him. Obviously, he must not know who she is and is therefore not truly a prophet.

Jesus, knowing Simon’s thoughts, tells him the little parable about the money lender and the 500 and 50 denarii creditors, both of whose debts he graciously forgave (*ἐχαρίσατο*, v. 42). Then he asks Simon, “Now which of them will love him more?” (v 42). Simon, sensing perhaps what Jesus is leading up to, rather reluctantly replies, “I suppose the one who had the bigger debt canceled” (v 43). Jesus agrees with Simon’s

response and then, after contrasting what Simon had failed to do for him with the woman's lavish display of love, he says:

47 οὐ χάριν, λέγω σοι, ἀφέωνται αἱ ἁμαρτίαι αὐτῆς αἱ πολλαί, ὅτι ἠγάπησεν πολὺ· ἧ δὲ ὀλίγον ἀφίεται, ὀλίγον ἀγαπᾷ. 48 εἶπεν δὲ αὐτῇ, Ἀφέωνταί σου αἱ ἁμαρτίαι.

This verse has been made to say by some exegetes just the opposite of what Jesus intended it to say, as though Jesus were maintaining that one's forgiveness is dependent upon one's acts of love. It is, of course, the other way around. Both the preceding parable of Jesus and the perfect tense, ἀφέωνται, make that clear. This is a word of absolution, making something public that has already taken place. Her sins have been forgiven—this has already occurred before God in heaven—and they continue to be forgiven. The outward evidence of the fact that she had already experienced the forgiveness of her sins is to be seen in her acts of devotion, including the offering of the myrrh with which she anointed Jesus' feet. Her faith had saved her (v. 38, again a perfect, σέσωκεν) as she in repentance appropriated to herself the forgiveness Jesus had come into the world to win for her. Her love had not saved her but was a beautiful response to the salvation that God had given to her through Jesus.

Summary: Offerings that please God flow out of a heart that has experienced the cancellation of the most burdensome debt of all, the debt of sin. The more fully one realizes the magnitude of the debt and along with that the magnitude of the payment for that debt, the more lavish will be the outpourings of love upon the One who has made that repayment on our behalf. And such outpourings of love, including such visible demonstrations of love as the giving of offerings, will not have to be coaxed or coerced. They will be spontaneous.

Matthew 26:6–13; Mark 14:3–9; John 12:1–8

This is a second anointing of Jesus. It occurred six days before the Passover (Jn 12:1) in the home of another Simon, called the leper (Mt 26:6). The one who did the anointing was Mary of Bethany. Martha and Lazarus were also present (Jn 12:2). Mary also anointed Jesus with myrrh kept in an alabaster container, myrrh which was βαρύτιμον, Matthew says (26:7). Judas, who complained about its being used in this way, figured it could have brought 300 denarii, a year's wages, on the market (Mk 14:5).

Jesus' response, however, makes it clear that he is very much pleased with this "extravagant" gift. He says that this was a good work (καλὸν ἔργον, Mt 26:10). For the poor, he explains, you always have with you, but me you don't always have. This, in view of what Jesus says elsewhere about the poor, is not an encouragement to believers then or now to neglect the poor. Rather, it is a recognition of the fact that Mary had seized upon an opportunity for service that she would never again have. When she poured that oil upon my body, Jesus said, she did it *πρός*, with a view toward, τὸ ἐνταφιάσαι (Mt 26:12), my burial (aorist articularized infinitive of ἐνταφιάζω).

Did Mary do this knowingly? It would appear quite reasonable to assume that she did. She was the one who had sat at Jesus' feet and listened to his word. He had not kept the purpose of his life a secret from his followers. In fact, he had made it very clear what this final trip to Jerusalem would entail (cf. Mt 16:21; 17:22, 23; 20:17–19). Her love for her Savior, who so soon would be betrayed to the chief priests and the teachers of the law and be condemned by them, who would then be turned over to the Gentiles to be mocked, flogged and crucified by them, whose lifeless body would then be put into the grave, moved her to give this lavish offering, impractical and even wasteful as it may have appeared to others. (All of Jesus' disciples, not just Judas, called it an ἀπώλειαν, Mt 26:8). It is instructive to note that what others, believers at that, called an ἀπώλειαν Jesus

called a *καλὸν ἔργον*, since he knew the source of that gift, a heart full of fervent love for her Savior, who would shortly be giving that very body into death for her.

Summary: Generous gifts that come from a heart warmed by love for a Savior who loved us first and gave his life for us, no matter how wasteful and extravagant they might appear to others, are a sweet-smelling aroma to our Lord. Christians need to take care that they do not judge the worth of another's gifts by what they would consider to be proper gifts, e.g., the gift of a magnificent stained glass window or a majestic pipe organ may be every bit as pleasing to our Lord as a gift of scholarships to help needy students, and vice versa.

Matthew 17:24–27

We will look at one more pericope before seeking to pull together the results of this study and to make some applications to our day.

24 Ἐλθόντων δὲ αὐτῶν εἰς Καφαρναοῦμ προσῆλθον οἱ δίδραχμα λαμβάνοντες τῷ Πέτρῳ καὶ εἶπαν, Ὁ διδάσκαλος ὑμῶν οὐ τελεῖ τὰ δίδραχμα; 25 λέγει, Ναί. καὶ ἐλθόντα εἰς τὴν οἰκίαν προέφθασεν αὐτὸν ὁ Ἰησοῦς λέγων, Τί σοι δοκεῖ, Σίμων; οἱ βασιλεῖς τῆς γῆς ἀπὸ τίνων λαμβάνουσιν τέλη ἢ κῆνσον; ἀπὸ τῶν υἰῶν αὐτῶν ἢ ἀπὸ τῶν ἀλλοτρίων; 26 εἰπόντος δέ, Ἀπὸ τῶν ἀλλοτρίων, ἔφη αὐτῷ, ὁ Ἰησοῦς, Ἄρα γε ἐλεύθεροὶ εἰσιν οἱ υἱοί. 27 ἵνα δὲ μὴ σκανδαλίσωμεν αὐτούς, πορευθεὶς εἰς θάλασσαν βάλε ἄγκιστρον καὶ τὸν ἀναβάντα πρῶτον ἰχθὺν ἄρον, καὶ ἀνοίξας τὸ στόμα αὐτοῦ εὐρήσεις στατήρα· ἐκεῖνον λαβὼν δὸς αὐτοῖς ἀντὶ ἐμοῦ καὶ σοῦ.

The *δίδραχμα* was a religious tax, the amount levied annually on each Jew over the age of twenty. It was used to support the temple worship (cf. Ex 30:11–16). The collectors of the *δίδραχμα* wondered whether Jesus considered himself to be exempt from giving this offering. Peter responds that Jesus did in fact participate in it.

Back in the house, Jesus knew that Peter was thinking about this exchange; so he used it as a teaching opportunity: “What do you think, Simon?” he asks. “The kings of the earth, from whom do they receive customs and tax, from their own sons or from strangers?” Obviously, they wouldn’t tax their own family members. Taxes come from “strangers,” from their subjects or perhaps from nations whom they have conquered.

Now Jesus’ point: Ἄρα γε (so then, consequently—cf. Ro 10:17), “the sons are free.” He is the Son of the One whose house the temple is; he is therefore exempt. Peter also, it appears, is exempt since in the next verse (v. 27) the first person plural is used (ἵνα δὲ μὴ σκανδαλίσωμεν αὐτούς). Peter, through his connection with Jesus, is also a son and therefore not under a legal compulsion to pay the temple tax.

It appears that we have here a situation similar to those times when Jesus made it clear to his disciples that he was “Lord of the Sabbath” (cf. Mt 12:1–8). They were still under the Sabbath law, but that was to change. Here, too, they were still under the laws that required certain offerings for the Lord’s work; but that too would change. Like so many statements of Jesus in his ministry, the full significance of this one, too, “so then, the sons are free,” probably didn’t become apparent to Peter and the other apostles until after Christ’s resurrection. In one more way Jesus here prepares his disciples for that time, so soon in the future, that they would no longer be under law but under grace (Ro 6:14).

Summary: Jesus already in his lifetime is pointing to the removal of giving from the realm of the law. We today, therefore, need to be careful that we do not put it back under the law. We will want to treat giving as that which flows out of the gospel, the natural, spontaneous, grateful response of love to the forgiveness of sins, to the message of the cross and the empty tomb.

Conclusions

It is quite clear from the above examples that the bottom line of the stewardship of possessions is proper motivation. One can give much; one can give little. One's offerings can be in secret; one's offerings can be announced publicly. One's offerings can be unrewarded in this life; one's offerings can be rewarded in this life. One's offerings can be extravagant, even unreasonable, in the eyes of others; one's offerings can be very practical, sensible in the eyes of others. What counts is the attitude of the heart.

This, of course, is nothing new. David says to the Lord; "You do not delight in sacrifice, or I would bring it; you do not take pleasure in burnt offerings. The sacrifices of God are a broken spirit; a broken and contrite heart, O God, you will not despise" (Ps 51:16, 17). Nothing that the Christian does is right if the motivation is wrong.

Since everything we do, including the giving of offerings, has some sort of motivation behind it, the question is: What is our motivation? In view of the repeated admonitions Jesus gives to his disciples regarding the use and misuse of possessions, it would be an oversimplification to maintain that Christians, simply because they are Christians, will always be properly motivated. Christians in this life are simultaneously saint and sinner, new man and old man.

The new man rejoices to give offerings for the Lord's work and does so with proper motivation, out of gratitude for the forgiveness of sins won by Jesus. The new man also gladly listens to God's Word as it provides guidance on how to give (as found especially in the Epistles), and he rejoices to hear of opportunities for giving. But at the same time the Christian must continue to battle the old man who either refuses to part with his money or parts with it only when spurred on by motivations not in harmony with the gospel, e.g., guilt, duty, pride, loyalty to an organization, promise of recognition or prospect of gain.

In view of this new man-old man tension in every Christian, it would appear that two things are in order: First, ongoing preaching of repentance and remission of sins—in the area of stewardship of possessions also—that the old man in us might die with all sins and evil lusts and the new man might daily come forth and arise and live before God in righteousness and purity. As law and gospel are used to prune the branches and keep them attached securely to the Vine, luscious fruit will appear—including the spontaneous, grateful giving of one's possessions to the Lord's work (cf. Jn 15:1–5). This will be the Lord's doing entirely, as Jesus brings out in his parable of the Seed Growing of Itself (Mk 4:26–9). We plant the seed; God does the rest. The ground produces fruit *αὐτομάτη*, of itself, acting without the instigation or intervention of another (cf. its only other NT use: Ac 12:10, of the gate that opened for Peter of its own accord). God has put into the seed of the Word all the power needed to produce true fruits of faith, including properly motivated stewardship of possessions.

Secondly, in recognition that the old man still exists in every Christian, great care should be taken that we do not inadvertently address our stewardship appeals to the old man. It is true, of course, that only God knows what is in the heart of any giver. We have no ability, and no right, to judge motives. But we do have the responsibility to structure stewardship messages and programs in such a way that, so far as it lies within our ability, they appeal to the new man and not the old.

Solid law/gospel preaching and teaching that produces repentant, believing, loving hearts, coupled with sound and ongoing guidance on stewardship from the Word, which the new man rejoices to hear and put into practice—this is most in keeping with the teaching of the Gospels on the stewardship of possessions.