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STEWARDSHIP

The principle of stewardship is not new with the Restoration Movement. The Scriptures tell us that the first words of God to man expounded this principle: “Be fruitful and multiply, and replenish the earth, and subdue it; and have dominion over the fish of the sea, and over the fowl of the air, and over every living thing that moveth upon the earth” (Genesis 1:30). In this brief statement we find the basic elements of stewardship.

God created all things, and at no time has He relinquished the right of ownership. However, He did place man here to govern and manage this part of His creation. Thus, man is His steward, for he acts as a custodian, administrator, or supervisor.

This is the promise of Christ to man: “I am come that they might have life and that they might have it more abundantly” (John 10:10). We believe this abundant life will be both physical and spiritual. An abundant physical life will result from obedience to laws that make possible abundant physical production. Christ promises that when men seek first to build up the Kingdom, all things necessary to him will be given (see Matthew 6:38). The Kingdom is not a place of idleness but rather of constructive activity guided by intelligent obedience to all of God’s laws.

A GOOD STEWARD LOOKS TO GOD

Man is the steward, charged with the responsibility of being an overseer. His role is not one of ownership but rather that of manager. The good steward senses his dependence upon God and recognizes the rightness of the command that he account for his stewardship (see D&C 42:9, 101:2). Just as man is responsible for governing and subduing the earth and accounting to God, so also is he responsible for sharing with his fellow man. Since the earth was not created for one but for all, each person must be concerned about all mankind (see D&C 81:4e-g).

TEMPORALITIES

The principle of stewardship covers every phase of life, including our bodies, talents, intellect, and the rest. However, the Lord has made a special effort to instruct men concerning stewardship over temporalities—the tangible, material things in our lives. Perhaps this is because things can so easily become the objects of our worship and that seeking after riches so frequently governs our lives and becomes our master (see Matthew 19:16-22). When this happens, we lose sight of the values of eternity and shut ourselves off from the source of infinite power that can be ours as we share with God in His concern for all mankind.

Early in the experience of man, the law of the tithe was taught. The Inspired Version tells us that Abraham paid to Melchizedec “tithes of all that he had, of all the riches which he possessed, which God had given him more than that which he had need” (Genesis 14:39). Man was taught, “Thou shalt truly tithe all the increase of thy seed that the field bringeth forth year by year” (Deuteronomy 14:22).

The importance of man’s recognizing God’s rightful claim to the tithe of his increase is found in the charge of Malachi—that those who refused to pay their tithe actually robbed God (see Malachi 3:8-9). The promise for obedience is that God would “Open you the windows of heaven and pour you out a blessing, that there shall not be room enough to receive it” (Malachi 3:10). Man cannot purchase the blessings of God with money. But only as man is obedient to God’s laws can he become able to receive and appreciate the spiritual blessings of God.

Material wealth is not evil. But the love of that wealth, which causes man to withhold from God His rightful share, is evil (see 1 Timothy 6:10). Few men would willingly admit, even to themselves, that they love money more than God. However, if a man fails to comply with God’s law of temporalities, either he does not see his proper relationship to God, his fellow man, and the earth or else his love for material wealth is so great that he continues to keep to himself that which is not

rightfully his. The person who really intends to pay tithing, but doesn't have anything left with which to pay, must face the fact (with few exceptions) that either he has managed his stewardship poorly or he has willfully misused that which really belongs to God.

ONE-TENTH OF THE INCREASE

God does not demand that which is unjust from man. The interpretation of the law of the tithe that has been restored in the last days is evidence of this. First, He requires a consecration of all surplus property—that which is not needed by the steward. “And after that, those who have thus been tithed shall pay one-tenth of all their interest annually” (D&C 106:1b).

Man has certain basic needs—food, clothing, and shelter— if his life is to be sustained. All that he has above the necessities of life is an “increase” to him above his needs, and it is from this increase that God requires a tithe. If a man is a good steward and has an increase—little or big—he can pay his tithe because it is taken out of that which is above his actual needs. Thus, as far as the law of the tithe is concerned, each man has the same requirement—one-tenth of that which he has above his needs.

ACCOUNTING

“It is required of the Lord at the hand of every steward to render an account of his stewardship both in time and in eternity” (D&C 72:1c). This matter of accounting is basic to the entire philosophy of stewardship (Matthew 25:14-31). Proper accounting is recognized in all avenues of economy. A farmer who rents from another and pays a percentage of his crops must make a faithful accounting of income and expenses if he is to know rightfully how much rent to pay. No landlord would be willing to have his renter pay by guess. Yet, many men refuse to account to God, preferring to pay their tithe by guess.

We cannot fulfill our responsibility as stewards by simply paying what we think to be our tithe. Accounting is essential. Anything that we pay which is more than the tithe is not really a tithe but an offering. Anything which we pay less than the tithe leaves us in debt. Thus, the only true basis for the paying of the tithe is accounting.

The matter of accounting brings us an immediate question: “Where do I start?” The answer is obvious—we must start right where we are. There are those who would like to ignore any increase they have accumulated throughout the years of their lives and start simply by paying the tithe on future increases. However, the good steward will recognize that whatever he has accumulated as a net worth is an increase to him; after all, “We brought nothing into this world” (1 Timothy 6:7).

Accounting begins with the filing of the inventory, which makes it possible for a man to accurately determine his net worth (his gain in life to that point) and thus discover what his accumulated tithe (his debt to God) is. From that time forth, the annual accounting determines the steward's increase for each year. Basically, accounting is a matter of self-discipline. It has been said that the individual who is not willing to discipline himself for the good of the group is not worthy of the Kingdom.

THE USE OF INCREASE

Accounting and paying the tithe, however, still fall short of the total understanding of stewardship. What a man does with the portion of his increase that is left after he has paid his tithe is equally important because he could do many things with that increase. He could use it in riotous living, to gain power over his neighbor, to entice others to sin, to gratify worldly lusts, to gain other material increase, or to enrich the life of his fellow men. Obviously, some of these would be wicked and wasteful.

Actually, any use of the increase that fails to bring enrichment to life falls short of the purpose for which God created it. In the use of the increase, we dare not overlook our responsibilities to our fellow man. It is from this increase that our offerings, oblations, consecrations, surplus, and wise investments come.

SEEK RICHES FOR THE INTENT TO DO GOOD

Jacob has written: “Before ye seek for riches, seek ye for the kingdom of God. And after ye have obtained a hope in Christ, ye shall obtain riches if ye seek them; and ye will seek them for the intent to do good: to clothe the naked, and to feed the hungry, and to liberate the captive, and administer relief to the sick and the afflicted” (Jacob 2:23-24). Here is the basic philosophy behind stewardship. We seek not and live not for selfish purposes but that life might be enriched because of our being.

Following the day of Pentecost, when men were transformed by God’s Spirit, they still possessed things. But their attitude of possession was changed, for “Neither said any of them that aught of the things which he possessed was his own; but they had all things common” (Acts 4:32). In the days of Alma, the Church and its members became exceedingly rich. “They did prosper and become far more wealthy than those who did not belong to their church.” We find that they did not have pride in their riches. Instead, they gave of their substance to those in need, both in and out of the Church (see Alma 1:40-47). Those people used their wealth for good; and when men use wealth as God intends it to be used, they can rightfully expect His blessings.

WHAT ABOUT EQUALITY?

The term “equality” is frequently used as we think of Zion and stewardship. Again this is a matter of attitude. Only as we lose ourselves—in sharing with Christ His concern for all men— can equality be achieved. In modern revelation we find this instruction: “And you are to be equal, or in other words, you are to have equal claims on the properties for the benefit of managing the concerns of your stewardships, every man according to his wants and needs, inasmuch as his wants are just; and all this for the benefit of the church of the living God, that every man may improve upon his talent, that every man may gain other talents, yea even an hundredfold, to be cast into the Lord’s storehouse, to become the common property of the whole church, every man seeking the interest of his neighbor and doing all things with an eye single to the glory of God” (D&C 81:4e-g). Temporal equality is essential if we are to receive “the abundance of the manifestations of the Spirit” (D&C 70:3d) and be “equal in obtaining heavenly things” (D&C 77:1f).

WE WORSHIP THROUGH STEWARDSHIP

When man makes his life, talents, and material wealth sacred, returning to God His rightful portion (the tithe) is a natural result. The mechanics of stewardship are secondary, although necessary, and the thing of prime importance is man’s attitude and purpose. No man’s worship of God is complete without the full expression of his stewardship. Any person who does less than he can with the resources he is given also does less than he can in worshiping God.

Questions for Discussion

1. How old is the practice of stewardship? Give scriptural references.
2. What are the basic elements of stewardship?
3. How is a good steward obligated to the society in which he lives?
4. Tell how a good steward relates himself and his possessions to God, to the Church, and to other people.
5. What are temporalities? How do they become spiritualized?
6. Why is accounting one of the most important parts of stewardship?
7. Can one be a good steward and not produce an increase?
8. It is said, “The mechanics of stewardship are secondary to the spirit of sacrifice.” Do you agree? Explain.
9. How does a man worship through stewardship?