

## GENERAL CONVENTION OF THE EPISCOPAL CHURCH STEWARDSHIP RESOLUTIONS ON TITHING

### The General Convention

Resolution D055 of the 2009 General Convention continued the tradition of periodically reaffirming the tithe as the minimum standard of giving for members of the Episcopal Church. Resolution A106 of the 2000 General Convention also included a statement on Stewardship from the Standing Commission on Stewardship and Development that urged all Episcopalians to embrace the tithe as an individual response to the grace of God. In addition to these resolutions of the General Convention, the Constitution and Canons of the General Convention of the Episcopal Church (2012) require that all rectors and priests-in-charge instruct members of the congregations they serve regarding the teaching of the Episcopal Church on stewardship, Christian giving, and the tithe.

### The Diocese of Tennessee: 10/10/10

10% of what the Diocese of Tennessee receives from its congregational asking is paid toward the budget of the Episcopal Church (or to a local ministry as designated by the local congregation). Each congregation is asked to give to the budget of the Diocese of Tennessee 10% of what it receives from its members in pledge. Vestries in the Diocese of Tennessee, in turn, ask members of their congregations to tithe from their household budgets.

## BACKGROUND

### Old Testament

When the writers of the Old Testament reference the tithe it customarily suggests a faithful response in the context of cultic worship for the People of God to acknowledge God as creator, the giver of every good gift, and to seek the sanctification of all in the sacrificial gift of one-tenth from the annual first fruits of an individual household.<sup>4</sup> The tithe was required by the law of all Israelites.

### New Testament

Nowhere in the New Testament do the writers designate a particular percentage of income that the Christian should give. Rather the suggestion in 1 Corinthians 16:2 is that the individual's giving, the individual's tithe, might depend on the need of an on how the

individual household has prospered. Individual discernment and prayer are integral to determining how much one is called to give. But understanding that what the Christian gives is sacrificial, helping to establish the financial priorities of a household appears to be central to the teaching of Jesus and the New Testament writers. In any case, giving for the Christian was not meant to be a matter of obligation but rather one of joy.

## APPLICATION

The practical application of this teaching on Christian giving has led some Church communities to make of “the tithe” a new law or legalism for Christians to negotiate, suggesting assignment of a household’s income (10% before or after taxes) to the benefit of the member’s local church. Some Christian teaching on the tithe seeks to affirm all giving (e.g. Salvation Army, Room in the Inn, St. Cecelia’s Academy, etc.) in the name of Jesus, no matter the beneficiary of the gift, as fulfilling the obligation of the tithe. Still others allow that there is no communal or individual obligation to tithe at all.

Narrowly speaking, all three of these approaches, unintentionally challenge the fundamental principles of Christian giving – namely, that it be joy-filled, sacrificial, and always in recognition of the God who loves us and gave himself for us that we might have life abundant.

To affirm the tithe as the minimum standard of Christian giving, is to acknowledge stewardship and Christian giving as central acts of discipleship embraced as a faithful response to the gift of salvation and reconciliation. To embrace and work toward the tithe – sacrificial giving – in the household of Christ Church Cathedral will enrich our spiritual walk together as we continue to learn that where our treasure is, there our heart will be also.

1. Resolution D055 of the 2012 General Convention reads,

“Resolved, That the 76th General Convention reaffirm the tithe as the minimum standard of giving for Episcopalians; and be it further

Resolved, That the General Convention Secretariat is requested to make provisions for the members of each House conveniently to indicate that they either are tithing or are

firmly committed to tithing within five years, by signing their name and clearly printing their name and diocese, or, if they feel it inappropriate to make such a private matter public, signing and clearly printing the word "Anonymous" and giving either their state of residence or the state or foreign country where they were born; and be it further

Resolved, That the record of names and "Anonymous" signings be published in the Convention Journal and in such other Church publications as the Presiding Bishop may designate."

1. Resolution A106 of the 2000 General Convention reads,

"Resolved, That the 73rd General Convention of the Episcopal Church adopt the following Stewardship Statement of the Standing Commission on Stewardship and Development to be its own:

### **STEWARDSHIP STATEMENT**

We believe... We are the children of God, and we need to give. In every aspect of our lives we are entrusted to be stewards of God's creation. God invites us to give freely and to exercise joyfully our gifts through mission and ministry.

We commit ourselves... To boldly claim God's abundant provision in our lives; to offer extravagantly our time, talent, and money to do God's work; and to practice tithing as a minimum standard of giving.

We challenge members of the Episcopal Church... To confront our fears of scarcity; to embrace a new vision of stewardship through a joyful response to God's extravagant gifts; and to empower the mission of Christ through generous giving.

We invite... Leadership groups in diocese and congregations to develop their own stewardship statements in order to promote response to the gospel;

And be it further

Resolved, That we, the Deputies and Bishops of this convention, give thanks to God for those who embrace tithing as faithful individual response to the grace of God; and do hereby affirm through our signatures these professed beliefs and practices; and be it further

Resolved, That the Secretary be directed to collect the signatures with this resolution and publish the list of signatures in the Journal.

1. Canon III.9.5b states

“It shall be the duty of Rectors or Priests-in-Charge to ensure that all persons in their charge are instructed concerning Christian stewardship, including:

(i) reverence for the creation and the right use of God’s gifts;  
(ii) generous and consistent offering of time, talent, and treasure for the mission and ministry of the Church at home and abroad;  
(iii) the biblical standard of the tithe for financial stewardship; and  
(iv) the responsibility of all persons to make a will as prescribed in the Book of Common Prayer.”

- Leviticus 27:30; Numbers 18:26; Deuteronomy 14:24; 2 Chronicles 31:5
- James 1:5
- Matthew 6:21
- 2 Corinthians 9:7