

Churches obtain financial support from many different sources.

Some churches are supported by government taxes. Some take up offerings every Sunday morning. Others regularly ask for contributions in their publications or on their radio and television programs.

Sometimes church building projects are supported by pledges. A stained-glass window, a pew, a chair or even a building may be funded by a single contributor. A person may donate anonymously, in his own name or in memory of someone else.

Contributions are often voluntary, but sometimes they are levied or pledged.

God's true Church does not use these means for financial support. The Church looks to God for its needs. Jesus Christ, the Head of the Church, is its leader, its shepherd and its supplier of all things.

However, Christ provides for His Church's needs through people. He instructs, He commands, He inspires and in-

WHY Holy Day Offerings?

Why offerings just on Holy Days? Why not every week? Are offerings required of everyone or are they voluntary? How large should they be?

By L. Leroy Neff

fluences human beings to provide those needs. Depending on the spiritual condition of the Church and the real needs (not necessarily what the Church wants), God does supply.

After all, God owns all things. He can and will supply those needs, depending on what we, the Church and Body of Christ on earth, do, and on what our collective attitude and spiritual condition is.

But how does God supply the needs of the Church? Through tithes and offerings of people.

Most of these people are Church members. Members supply about 80 percent of the Church's financial support. The remainder comes from people

who have voluntarily become co-workers in this Work and from other people who come in contact with the Work of the Church and who voluntarily, without solicitation, send in occasional donations.

In general, funds are contributed in two ways.

One way is contributions given through the mail, through bank transfers or to local ministers, depending on the country and local circumstances. Most of this support is received through the mail, except in a few countries where circumstances require the other methods.

The second way is through Holy Day offerings.

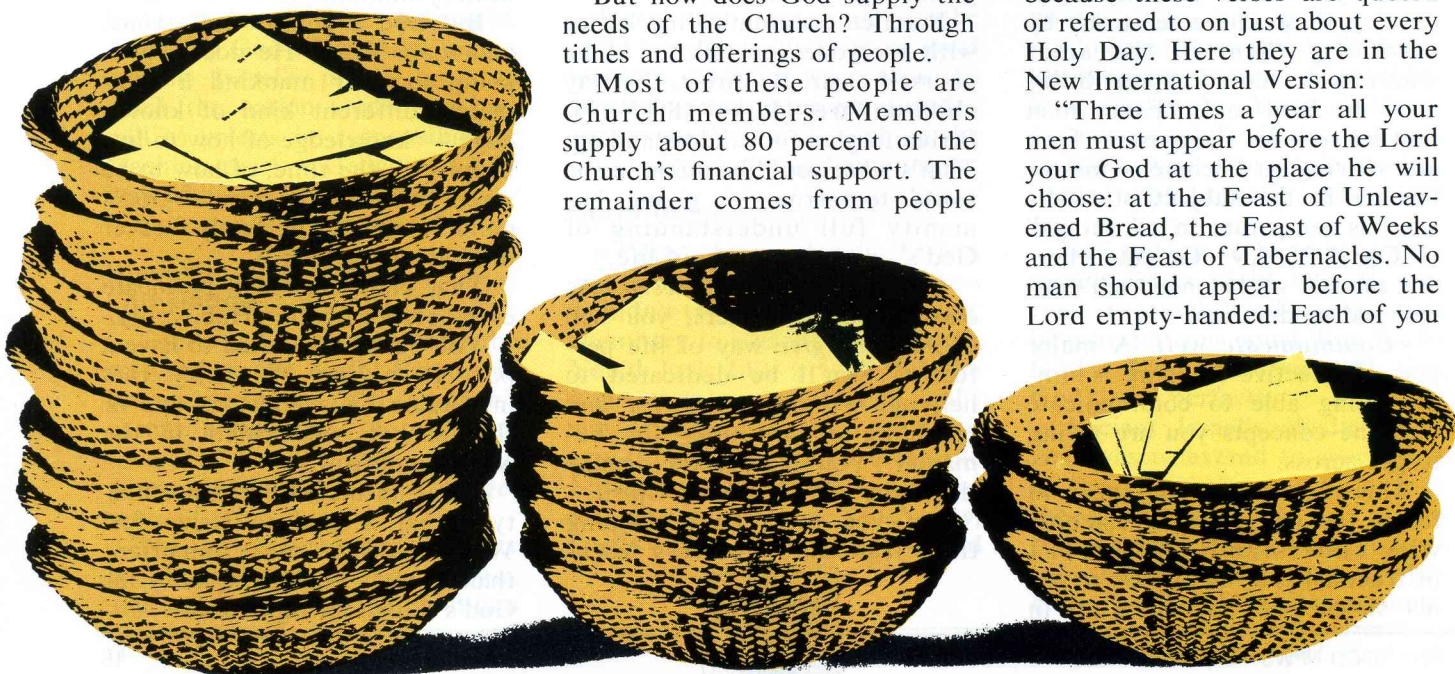
What are Holy Day offerings? If you search the Scriptures, you will not find this term *Holy Day offerings!* Since the term is not in the Bible, are such offerings unscriptural?

Not at all, because this term aptly describes what is clearly commanded.

No Holy Day offerings in Scripture?

Nearly every member of God's Church knows by heart the principal scriptures on this subject, because these verses are quoted or referred to on just about every Holy Day. Here they are in the New International Version:

"Three times a year all your men must appear before the Lord your God at the place he will choose: at the Feast of Unleavened Bread, the Feast of Weeks and the Feast of Tabernacles. No man should appear before the Lord empty-handed: Each of you



must bring a gift in proportion to the way the Lord your God has blessed you" (Deut. 16:16-17).

A similar command is given in verse 10 concerning the Feast of Weeks or Pentecost.

What are biblical offerings?

We should note several points regarding these verses. However, before doing that we need to understand the requirements of the law concerning tithes and offerings. A summary of this law is given in Numbers 18.

The people were to contribute one tenth of their incomes as well as to give various sacrificial offerings (some commanded, others voluntary), certain firstfruits and firstlings. All of these things were in addition to the "gift" or Holy Day offering mentioned in Deuteronomy 16:16-17.

The sacrificial offerings referred to in Numbers 18 pointed toward and prefigured the precious sacrifice of Christ, the Lamb of God. These expensive sacrificial offerings of bulls and goats are not now required, as Jesus Christ is our sacrifice.

Actually, one of the reasons the term *Holy Day offerings* does not appear in the Bible is that the word *offering* usually refers to those sacrificial offerings and not to voluntary or commanded offerings in the sense that we use the word today.

This does not mean that our use of the word is wrong. In today's context, the word is appropriate in referring to voluntary monetary contributions. These offerings, remember, are in addition to the tithe, which is commanded.

Now back to Deuteronomy 16:16-17. The command relates to "three times a year." There are seven feasts in the year. Did God intend that four of them have no such command?

No. The command refers to the three seasons or periods of the year when these special gifts are to be presented.

Two of God's feasts, the Passover and the Days of Unleavened Bread, are grouped together in the spring. God's third festival,

Pentecost, occurs in early summer. The final four festivals — the Feast of Trumpets, the Day of Atonement, the Feast of Tabernacles and the Last Great Day — are observed in the fall.

(It should be noted that the seasons in which the Holy Days fall are based on the seasons in Palestine. The Holy Days occur in different seasons in other parts of the world, such as parts of the Southern Hemisphere.)

So the term *three times* in Deuteronomy 16:16-17 refers to these three seasons and includes all the feasts. As a matter of convenience for the giver, and for those who receive and process the gifts, God's Church has traditionally collected these offerings on the seven high days, or Holy Days.

Don't women contribute?

The next point we should note is that this command is directed to men. Notice similar passages in Exodus 23:14-17 and Exodus 34:22-23. Sometimes, because of pregnancy or small children, women might not be able to travel the distance required for some of the festivals. This is not the case with the men.

Normally, of course, the whole family is expected to attend, as well as the widows and fatherless (Deut. 16:14). There is no prohibition against women also presenting a gift, even if widowed, as we could conclude from a somewhat similar situation in Mark 12:42. Women who make offerings are certainly blessed by God. Today, for example, circumcision is of the heart, not the flesh (Rom. 2:29), and all true Christians, male or female, should want to support God's Work however they can.

Contribute according to God's blessing

The place that these gifts are to be presented is the place that God chooses, not where we may choose. If we had the opportunity to choose, some might remain at home or go to some other place, rather than assemble with the rest of the Church at the assigned fes-

tival site. It is the responsibility of the Church leadership, guided by God, to determine the place.

The last point in this passage relates to the size of the gift or offering. The amount we give should be according to the amount we have been blessed by God. When God blesses someone in a special or generous way, the person should respond proportionately with a generous offering. If God has not blessed the individual, then God does not expect as large an offering. God does not expect as much from the poor and needy as from those who are comparatively well off.

But remember, after God blesses us, He watches to see how much we believe He has blessed us, by observing the kind of appreciation we show in the size of our offering.

There is a related factor that we all must consider — a law of nature that is also a spiritual law. This law is mentioned several times in Scripture: What you sow you reap (e.g., II Cor. 9:6).

If you are a farmer and you do not sow a crop, you will not have a harvest. If you sow a small amount, you will only have a small harvest. If you sow bountifully, or of full measure, you will reap bountifully.

A farmer who sows realizes that other conditions as well will help determine the size and the quality of the crop he will reap: the quality as well as the quantity and type of seed, the weather, the soil condition and the presence or absence of harmful insects or disease. God determines the weather, of course — if there will be rain and whether it will be in due season.

We see from this that we must do the necessary labor such as sowing, watering, weeding and fertilizing, and then God will give the increase as it pleases Him.

According to our labor

Notice the spiritual applications of this process as explained in I Corinthians 3:6-8: "I planted, Apollos watered, but God gave the increase. So then neither he who plants is anything, nor he

Photo by Hal Finch

who waters, but God who gives the increase. Now he who plants and he who waters are one, and each one will receive his own reward according to his own labor."

Notice that God gives the increase to each one "according to his own labor."

Paul used the law of sowing and reaping to illustrate to the Corinthians that they should be generous in giving for the famine-stricken saints at Jerusalem. You will find more details about this problem in Acts 11:27-30, I Corinthians 16:1-4, Romans 15:25-26 and Acts 24:17.

The "hilarious" giver

This principle of giving has to do with our relationship with others, particularly with brethren in God's Church, as well as our relationship with God. Paul uses two chapters, II Corinthians 8 and 9, to explain this.

This giving must be in accordance with our means or as God has blessed us. James Moffatt in his translation puts this rather clearly: "If only one is ready to give according to his means, it is acceptable; he is not asked to give what he has not got" (II Cor. 8:12).

II Corinthians 9:6 is one of several scriptures that brings out the thrust of this physical and spiritual law: "He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully."

Another important aspect about giving is the attitude of the giver: "So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver" (verse 7).

The Greek word for *cheerful* in this verse is defined as "cheerful, joyous, prompt to do anything." Some lexicons even use as a synonym the word *hilarious*. God wants us to give joyously and happily, not grudgingly or just because we are required to.

The end result of giving in a right attitude and as God has blessed us is described in the next verses: "And God is able to make all grace abound to you, so that in

all things at all times, having all that you need, you will abound in every good work. As it is written: 'He has scattered abroad his gifts to the poor; his righteousness endures forever.'

"Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness. You will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God" (verses 8-11, NIV).

How do you prepare?

It seems members of God's Church take a wide range of approaches in how they view Holy Day offerings. Apparently, a few have little concern and are ill prepared for these scheduled gifts. Others really are concerned and prepare throughout the year for these offerings. Some set aside an amount from each paycheck from which to provide Holy Day offerings.

It has been obvious in recent years that God's people are taking this responsibility more seriously, as the per-person amounts have been increasing considerably, far above the increases in wages and income.

I would like to make a few comments from my point of view as treasurer of God's Work. You may know that, traditionally, there are two financial low points for the Work during the year. These come just in advance of the spring and fall Holy Day seasons. In past years it was necessary to borrow substantial amounts to operate during these periods and then pay back the loans from Holy Day offerings. Without these loans, there would have been nothing in the bank to pay salaries and routine bills.

In 1979, the banks would not extend any credit to the Church. Times were difficult then financially, but Church members rallied in support, and for the first time in many years there was enough money so that we did not need to borrow during the two

low points. Since then there has always been enough, and we have not had to borrow. We have been on a cash basis and have not had to pay the high interest rates that have been charged during this time.

Holy Day offerings give financial boost

During this same time God has given us good, but not large, percentage increases every year. The Work has grown greatly in all areas, especially television and publishing.

But we still have low periods. They are not as low as they used to be, but it would be good if they were not as low as they are.

Each time we reach a low point in bank balances, we have a Holy Day offering, and then suddenly the balances increase considerably. Over the next weeks and months, the balances gradually dwindle to the next low point and then jump again after the next Holy Day offering.

Without the Holy Day offerings, we would not have these periodic spurts! It would be more difficult to manage the financial affairs of the Church. This year, almost 14 percent of the income in the United States is expected to be from Holy Day offerings!

You should now have a better understanding about the need and reason for Holy Day offerings and why God commanded them so long ago.

In conclusion, let me quote one last scripture that should put all of this in a better perspective. This is a scripture that we ought to keep in mind as we prepare for the Holy Day offerings during this coming festival season:

"Let him who is taught the word share in all good things with him who teaches. Do not be deceived, God is not mocked; for whatever a man sows, that he will also reap. For he who sows to his flesh will of the flesh reap corruption, but he who sows to the Spirit will of the Spirit reap everlasting life. And let us not grow weary while doing good, for in due season we shall reap if we do not lose heart" (Gal. 6:6-9). □