

**Almsgiving in Luke:
Implications for Christian Discipleship and Corporate Philanthropy**

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Introduction

In this paper I address “wealth creation and wealth distribution” not from Catholic social thought, political theory, or economic paradigms per se but from the perspective of scriptural treatment on the use of wealth as put forth by the evangelist Luke. In particular I will focus on the issue of almsgiving as Luke gives almsgiving prominent attention both explicitly and implicitly in his pericopes on wealth and possessions.

Of particular note is the paradigmatic parable of the unrighteous steward (Luke 16:1-13) as the steward’s motivations for his financial dealings is of great import for interpreting the passage and the praiseworthiness of his actions. Furthermore, the passage’s famous closing aphorism, “No servant can serve two masters... You cannot serve God and Mammon” (v. 13) underscores the foundational Christian belief of all discussions on wealth creation and distribution.

In light of Luke’s teaching, I will draw out two implications for contemporary spirituality – one for the individual Christian disciple, the second for the corporate business entity. The first – individual discipleship – looks at the enormous contemporary interest in personal financial self-help literature throughout the United States. Such literature proclaims itself as “fiscally sound and spiritually aware.” The second implication of Luke’s teaching regarding almsgiving concentrates on the phenomenon of corporate

philanthropy and the motivations behind emerging models of philanthropy in the United States.

Almsgiving in Luke

No New Testament writings deal more exclusively than Luke-Acts with the dangers of wealth, the proper use of possessions, and concern for the poor.¹ While the elaborate Rich Man and Lazarus parable (Luke 16:19-31) underscores one danger of riches, that they “cause blindness to the presence and suffering of the needy neighbor,”² the parable of the Rich Fool (Luke 12:13-21) offers a second danger of riches, the “desire for more” and “superfluous possession.”³ Together, these two parables, which are unique to Luke, provide a handy summary of Luke’s concern for the dangers of wealth. At the same time Luke does not wage as strong a polemic against wealth as is found, for example, in some of the apocalyptic literature.⁴ While material possessions, particularly in abundance, can pose a serious obstacle to wholehearted discipleship, Luke asserts that they can also be put to proper use by the Christian faithful. In the Acts of the Apostles especially, people further the growth of the early community by offering hospitality and providing out of their means (e.g., Acts 16:14; 18:27). In doing so they witness to the Christian belief that material possessions are gifts from God and are to be used in service to the poor.

Amidst the Lucan treatment of wealth and possessions, of riches and poverty, the particular theme of almsgiving is quite prominent. In fact, the primary use of possessions in Luke-Acts, the “dominant response called for,” is almsgiving.⁵ The importance of this particular expression of charity for Luke is revealed by the use of the term *eleêmosynê* (“alms”) in the New Testament. Apart from Matthew 6:1-4, the term occurs only in the Gospel of Luke and in Acts (Luke 11:41; 12:33; Acts 3:2, 3, 10; 9:36; 10:24, 31; 24:17).⁶ The same point is made, although the term *eleêmosynê* is absent, in Luke 18:22 and 19:8; in both cases, giving to the poor is involved.⁷

In an extended attack on the Pharisees and lawyers (11:37-52), Jesus tells them to “give alms for those things which are within; and behold everything is clean for you” (11:41).⁸ Although awkwardly phrased, almsgiving is clearly contrasted positively with the obsessive concern with ritual purity of which Jesus accuses his opponents.⁹ Almsgiving appears again in the Gospel narrative of the widow’s offering in Luke 21:1-4. The widow put two copper coins into the treasury, whereas the rich put in great amounts of money. Although neither the setting nor the specific action is entirely clear in the text the woman clearly exemplifies the practice of almsgiving. She is said to have given more than all the rich, for they gave out of abundance, but she out of her subsistence (21:4). Jesus by no means condemns the rich who put in large amounts; the generosity of the woman is only heightened in contrast to theirs.

The practice of almsgiving is found also in Acts, where strangely, the contrast between rich and poor, so sharply defined in the Gospel [of Luke], is entirely lacking.¹⁰ The woman Tabitha is said to have been “full of good works and acts of charity” (that is, almsgiving, 9:36). The centurion Cornelius was one who, “feared God with all his household, gave alms liberally to the people, and prayed constantly to God (Acts 10:2).

Cornelius is told by God in a vision that “his prayers and ... alms have ascended as a memorial before God” (10:4).

Turning back to the Gospel of Luke, one finds that not all who believed in Jesus sold everything they had in response to Jesus’ invitation to discipleship. Thus, radical renunciation is not the only expression of wholehearted devotion to God. In Luke 8:1-3, brief mention is made of a group of women who were traveling through Galilee with Jesus and the disciples, and who “provided for them out of their means.” These are the same women who followed Jesus all the way to the cross and who made up part of the nucleus of the restored people. There is no question that they followed Jesus. Rather than give away their possessions, however, they used them to support the ministry of Jesus and the Twelve.

The very rich tax collector, Zaccheus, (Luke 19:2) may provide an important example. When he welcomed Jesus into his house, he promised to give half his possessions to the poor and repay fourfold any he had defrauded in the course of tax collecting (19:8). This is an extraordinarily generous response but not absolute renunciation. Yet, Jesus said, “Today salvation has come to this house, since he is also a son of Abraham” (19:9). We are not told that he sold that house, left all his possessions, and followed Jesus, or even that he stopped being a tax collector. Almsgiving has demonstrated Zaccheus’ righteousness, his appropriation of God’s will, thus making him a “son of Abraham.”¹¹

Luke’s emphasis on almsgiving is markedly manifest throughout Chapter 16 of his Gospel not only in the story of the Rich Man and Lazarus (16:19-31) but also in the dramatic, and puzzling, parable of the unrighteous steward (16:1-13). Herein lies an important message about Luke’s teaching on the use of wealth for in this parable’s closing we find the well-known aphorism that continues to startle disciples today – “You cannot serve two masters... You cannot serve God and mammon.” (v. 13)

This parable is the story of a steward, faced with certain dismissal for mismanagement of the estate’s financial holdings, shrewdly providing for his future. Although a retainer in the house of an elite and nearly as dependent as a slave, the steward’s relationship was without the security of a slave, considered property worth preserving. Having lost the confidence of his master, his future as a steward in any household is destroyed. Too weak to compete with seasoned physical laborers and too proud to beg, he will fall into the class of “social expendables.” In other words, in first century Palestine his dismissal is a sentence to destitution and death. To prevent such a fate the steward calls in each one of his master’s debtors and authorizes them to reduce their debts in a clever yet unjust manner.

To the astonishment of the scripture reader, Jesus proceeds to praise the steward. While still calling him unrighteous, Jesus commends the cleverness of the steward at a critical moment of temporal life. At the same time, however, Jesus illuminates the deeper truth of the story by contrast, as he does in two other Lucan parables (11:5-9 and 18:1-7). True disciples are to imitate the steward in decisively providing for the future but with means

and motives that are grounded with eternity in view. For disciples much more is at stake in the use of wealth and possessions than for provision for life in this world.

Thus, the closing of the parable with its “God and mammon” aphorism dramatically captures the Lucan teaching. Because “no servant can serve two masters” (16:13), to make friends by means of worldly wealth, that is, to show charity to the needy without hope of return, is an urgent and crucial matter. As one’s true security lies in the beneficence of a faithful God, the honest stewardship of material possessions, particularly manifest in the giving of alms, is an integral part of true discipleship. Such actions are living witnesses of God’s presence and will have an important bearing on one’s eternal destiny (cf. 16:9-12; 12:12-31, 33; and 18:22). Such acts are evidence of and testimony to one’s ultimate priorities.

Almsgiving and Righteousness

Also lending import to the message of almsgiving as an interpretation of the critical parable of the unrighteous steward (Luke 16:1-13) is the connection between the concepts of “righteousness” and “almsgiving.” Such a connection also provides an important social nuance to Luke’s overall teaching on the right use of wealth.

Almsgiving was the good work par excellence; indeed, it was often called simply “righteousness (*sedaqah*).” Before the destruction of the Temple in A. D. 70, the rabbis reckoned it along with the Torah and the Temple service as one of the “pillars of the world.” After A. D. 70, it replaced the Temple service...¹³

As one of the 613 mitzvahs, *tzedekah* (giving charity to the poor according to one’s means) is an obligation imposed on every Jew (cf. Deut 14:11). As mitzvah, which best translates as “connection” (the etymological root being *tzavsa*), *tzedekah* is not merely “satisfying [one’s] moral conscience but with the very act of giving is connecting [the giver] with [the] Creator. [The giver] is *connecting* with the infinite. [The] act is not merely good or spiritual, but Godly...”¹⁴ It connects the giver “to the infinite” and accesses the ethereal through physical matter. Thus, the proper use of money, the provision of material goods to the needy “distinguishes the mitzvah of *tzedakah* from the moral act of charity.”¹⁵

Although there is apparently no Hebrew word for “alms” or “almsgiving,” the importance of the practice of care for the poor is well attested to in the Hebrew Scriptures. Such compassion is subsumed in the concept of “righteousness,” whether it is understood as the nature and character of God expressed in compassion toward creation or the character of as a human manifest in worship of YHWH or service to those in need. It is a relational term representing quality “par excellence” in covenantal, social, and judicial relationships.¹⁶ However, research in recent years has argued that the term *tzedekah*, an all-encompassing term for “righteousness, justice, mercy and compassion,” took on a more explicit reference to almsgiving and charity in the Greek Septuagint, the “bridge between the Old Testament and the New Testament that provides the vocabulary to the New Testament writers.”¹⁷

Indeed, our English word for almsgiving comes from the Greek *eleêmosyne*, which in the Septuagint is used nine times as the equivalent for *tzedekah*. However, the primary Greek equivalent for *tzedekah* is the term *dikaiosynê*,¹⁸ the negative adjectival form of which is used by Luke to characterize both the steward (Luke 16:8) and mammon (16: 9, 11) in the parable. Most often translated as “unjust” or “dishonest” in the English accounts of the pericope, *adikias* is perhaps more appropriately translated as “unrighteous.” Furthermore, *dikaiosynê* is the primary translation for both *tzedek* and *tzedekah* indicating that state or character of righteousness in a person is comprised by compassion and mercy, expressed in acts of almsgiving, among other manifestations of charity.¹⁹ In other words, *tzedekah* (almsgiving) must be viewed as being included in the concept of *tzedek* (righteousness) and can at times in the biblical texts be synonymous with it.

Viaviano asserts that *dikaiosynê* (righteousness) represents a thematic word in the Gospel and, particularly in Matthew 6:1, leads “cleverly into the theme of almsgiving, since its Aram equivalent, *tzedekah*, came to mean “almsgiving,” as charity did in English.”²⁰ Strikingly, the same Matthean chapter later includes the Q saying found in the Lucan pericope concerning the unrighteous steward:

No one can serve two masters. He will either hate one and love the other, or be devoted to one and despise the other. You cannot serve God and mammon.

(Matthew 6:24; Luke 16:13)

Rosenthal, on philological grounds, argued that the first Jewish testimony to this modification of the meaning of the term “righteousness” can be found in Daniel 4:24, dated approximately 167 BCE.²¹ In addition, as early as the period of the Babylonian exile, in texts found in Psalms, Proverbs and Deutero-Isaiah, “a certain concretization of the meaning of *sedeka* makes its appearance” as in the passage on true fasting and the practical expression of charity in Isaiah 58:2, 7, 10.²² Prockter builds upon Rosenthal’s research and proposes that characterization of *tzedekah* as “almsgiving” is clearly demonstrated in Ben Sira, “a manifestly Jewish text, from about 200 BCE.” He does so by comparing the Hebrew and Greek texts of Sirach while also comparing Sirach with other passages from the Wisdom literature (Proverbs and Tobit most often).²³ In the comparison of Greek and Hebrew accounts, one of the more interesting transformations of older biblical notions of *tzedekah* during the intertestamental period can be found. While the Greek text of Ben Sirach employs *eleêmosyne* in such sayings “as almsgiving atones for sins” (3:30) and “do not be fainthearted in your prayers, nor neglect to give alms” (7:10), the Hebrew original has *tzedekah* in these places. The change in meaning can also be seen from a comparison of Proverbs 10:2 with Tobit 12:9:

Righteousness (*tzedekah*) delivers from death. (Prov 10:2)

Almsgiving (*eleemoysne*) delivers from death. (Tobit 12:9)

Hurvitz further searches for possible forerunners of the post-biblical term for almsgiving in the Old Testament. By studying the root words for *tzedekah*, Hurvitz finds close agreement between passages in Proverbs and Psalms on the one hand and the Talmudic literature on the other.²⁴ Thus, he asserts that the “critical phase in the semantic development of *tzedekah* as almsgiving takes place in the development of these biblical

texts and not the Book of Isaiah or the Book of Daniel.”²⁵ Furthermore, the study of the Tannaitic literature (10-220 CE) carried out by Prysbylski clearly supports the primary interpretation of *tzedekah* (righteousness) as “almsgiving” in the rabbinic literature contemporary to the Lucan community at Syrian Antioch.²⁶ Thus, given the development in the understanding of the term “righteousness” the early Christian community who heard or read the parable of the unrighteous steward and its characterization of both the steward and mammon as *adikias* (unrighteous) might have deciphered easily a message about almsgiving from its Greek “text.”

This correlation underscores the interpretation of Luke’s teaching on wealth as a critique not only of individual piety but of the social order as well. Throughout Luke Jesus’ exhortation on almsgiving challenges the Pharisaic interpretation of purity laws which excludes the “poor” from table fellowship. Such a message also challenges the patron-client social system of the larger Greco-Roman world, for almsgiving in Luke reveals the human in “social terms, in terms of acts that show the relationships of a person with other people ... in social and economic interaction.”²⁷ As the basis of Hellenistic ethics was not concern for the poor, but love towards one’s friends, almsgiving has a structural importance and serves as a symbol for Luke’s version of a new understanding of social relations.²⁸

Almsgiving for the Jew and the early Christians was a religious act, exercised exclusively toward the poor, “or rather, to be precise, *not* for the poor in the classical sense of the term, but for the destitute, those totally unable to support themselves.”²⁹ However, the philanthropy of Greco-Roman society was directed not to the poor as such, but “to one’s friends and fellow-citizens,” whatever their economic status. And unlike the Jewish and early Christian understanding of almsgiving which proffered that any reward to the giver would come from God, “the ‘pagan’ expected return from the persons benefited in a tangible and immediate form.”³⁰ In fact, the rich who gave gifts received honors in return.

Indeed, the whole fiscal system of the ancient city was based on this arrangement; and taxation was left at a level so low as to provide for no more than the barest necessities of government. Everything else came from the *philia* (“friendship”) of the rich; and to the benefactor, the public gave in return titles of honor inscriptions (for which the benefactor himself sometimes paid), statues, and other privileges. It is not surprising, under the circumstances, that the fundamental motive for philanthropy was *philotimia*, “love of public recognition.”³¹

Jesus’ alternative to such a social system is grounded in almsgiving. Jesus counsels his disciples to make friends with mammon (16:9), which might take the form of giving to those in need or “the more specific form of canceling debts (cf. Luke 4:18-19; 6:35; 7:41-42; 11:4). But Jesus provides no basis by which his followers might come to expect reciprocation from these friends” (cf. Luke 6:32-35) who are the needy and destitute, incapable of reciprocation.³² With almsgiving, the patron-client system in which the recipient of the gift becomes client to the patron or benefactor is undercut. Almsgiving does not bind the recipient in gratitude or loyalty to the wealthy who give them gifts.

It is a form of giving which makes other people free.
God is the only patron [and] all people are God's clients.
It does not bind in servitude or gratitude to other people.
All gratitude is to be directed to God. It is here that we
find a definite break with the system of reciprocity
found in classical antiquity.³³

Thus, almsgiving has as its consequence a "genuine social solidarity between the rich and the poor, who act toward each other as 'equal friends.'"³⁴ For, in the admonition to give, the promise of a reward from God (Luke 12:33, 16:9, 18:22) serves as a motivation for human patrons to give without expecting a return. In this way, God is the protector and the benefactor to the poor and needy, in fact, the benefactor to all, and the benefactor of all gifts.

Some Contemporary Implications Drawn from Luke's Teaching on Alms

Almsgiving continued to receive great attention throughout the early Christian Church and continues to be an important practice among Christians today. In this discussion of contemporary implications for Christian spirituality I would like to focus particularly on the experience of anxiety regarding the steward's potential financial ruin found in the paradigmatic Lucan parable, an anxiety which motivates his clever, though unrighteous, actions. It is his actions precipitated by that anxiety which give rise to the teaching on almsgiving later in the pericope and throughout Luke 16. Although praised for his wisdom in avoiding ruin by his clever fiscal actions, he is judged nonetheless as limited in his foresight. The steward's only focus is one of self-preservation while the nature of almsgiving and faithful Christian discipleship calls for sensitivity to transcendent values, to one's eternal dwelling, and to the care of the needy as an expression of the beneficence of God.

Two analogous situations catch my attention today. The first arises from my encounter with numerous Christians, particularly in my spiritual direction, teaching, and preaching ministries. On many occasions I find mature Christians struggling with the issue of money in the daily expression of their discipleship, whether their concern arises in person, familial, governmental, or corporate contexts. Often, the parable of the unrighteous steward surfaces in the discussion and, most particularly, the aphoristic saying, *No servant can serve two masters... you cannot serve God and mammon* (16:13), which generates particular perplexity. Although folk understand and ascribe to the condemnation of idolatry in such a verse, their anxiety arises for many of them from a seemingly constant struggle to "keep their heads above water" and not the pursuit of aggregate wealth. Like the steward their financial status is not secure. Unlike the steward, however, most are not only concerned about their own self-preservation but more importantly their families – their own partner/spouse and children and/or extended family member(s) for whom they provide financial assistance.

Coupled with this experience of anxiety is the guidance they often seek from financial self-help books that are enormously popular in the United States today. Citing the inclusion of words such as “soul” and “spirit” in the titles of these books, many of those who struggle with the role of money amidst their Christian discipleship have sought wisdom from these publications in the hope that such texts might provide solutions to their dilemma. They seek guidance from books “fiscally sound and spiritually aware.”³⁵

Three of the most popular texts are:

- Dave Ramsey, *Financial Peace: Restoring Financial Hope to You and Your Family*
- William Francis Devine, Jr., *Women, Men and Money: The Four Keys for using Money to Nourish Your Relationship, Bankbook, and Soul;*
- Suze Orman, *The 9 Steps to Financial Freedom: Practical and Spiritual Steps So You Can Stop Worrying.*

Thus, in the first part of this section on the implications of our parable for Christian spirituality, I would like to discuss the phenomenon of anxiety as captured by John Haughey’s diagnostic phrase, “mammon illness.” Following this I would then like to review the three texts listed above in search of elements of self-transcendence which might appeal to the Christian disciple who seeks to solve her/his dilemma of self-care while remaining faithful to that which is self-transcendent.³⁶ These popular financial self-help books are not sponsored by any particular religious organization. Occasionally an author refers to the Judeo-Christian scriptures not as proof texts but for an image or simple verse well known in contemporary culture that helps to illustrate a particular point.³⁷ A review of these texts in light of the experience of anxiety and with attention to discovering the self-transcendent values of concern within the proffered advice might be helpful to the discerning Christian who questions whether the advice therein is compatible with one’s attempt to love self, God, and neighbor.

The dilemma of the steward and, more particularly, the teaching on the importance of almsgiving has also drawn my attention to a second phenomenon – the experience of corporate philanthropy. A long tradition of generous philanthropy has been seen in the United States and during the 20th century perhaps none other than Andrew Carnegie exemplified this practice. Recently much attention has been given to the issue of corporate responsibility to the communities in which they serve. Numerous factors have fed such attention including a growing ecological sensitivity, the reduction of federal governmental expenditures to welfare and local community projects, the effects of downsizing (“rightsizing”), and the burgeoning interest for spirituality in corporate America. But what are the motivations for private corporations to incorporate philanthropic practices into their operation? Do such practices flow primarily from a commitment to a value transcendent to the corporation itself? Might such a commitment be expendable in light of a decline in a corporation’s profits?

Anxiety and Almsgiving in Personal Financial Recovery

“In 1996 one in one hundred households will declare bankruptcy”

- *The New York Times*

“Over 62 percent of Americans retire on annual incomes below \$10,000.”

- *U. S. Census Bureau*

“Nearly 70 percent of all consumers live from paycheck to paycheck...”

- *The Wall Street Journal*

“55 percent of all Americans ‘always’ or ‘sometimes’ worry about their money.”

- *USA Today*

The rise in personal debt in the United States has been enormous in the latter part of the 20th century. In 1929 only 2 percent of American homes had a mortgage and by 1962 only 2 percent did not have mortgages.³⁸ The typical U.S. household has \$38,000 in debt and that total consumer debt has almost tripled just since 1980 – from \$1.3 trillion in 1980 to \$3.3 trillion in 1995.³⁹ A recent study of the *Wall Street Journal* states that 70 percent of the American public lives from paycheck to paycheck.⁴⁰ Interestingly, a Marist Institute poll published right after the *Wall Street Journal* article stated that 55 percent of Americans “always” or “sometimes” worry about their money.⁴¹ “If 70 percent are broke and only 55 percent are worried, I guess the other 15 percent are asleep,” says financial consultant Dave Ramsey.⁴²

Whatever their circumstances – in debt, working, downsized, afraid of becoming downsized, retired, having just inherited money, having just lost money – my clients invariably arrive with a handful of financial papers and a heart full of anxieties. Like most certified financial planners, I started my practice to help other people with their money, but as time went on, I realized that it was far more than their money (or lack of it) that needed attention. Today new clients arrive expecting me to ask to see their papers. Instead I ask them first to share their fears.⁴³

Almost every one struggles with money at some point in their lives. For some money is a matter of constant attention, a “full-time job of coupons, budget-tinkering, mutual fund comparisons, and income tactics.”⁴⁴ Interestingly, however, the amount of money one has in the bank does not insulate people from the turbulence money can cause. People with no money fret about losing their jobs and whether they can afford groceries. Billionaires can fret about scandals in the bond market, revisions to the Revenue Code, plunging market economies in Asia and Russia, and highly volatile stocks on Wall Street. Regardless of one’s tax bracket money can produce anxiety. A bounced check can consume the calm of a prayerful religious whose community guarantees his or her economic security. And the number one issue of conflict in couples is personal finance.⁴⁶ “From the most obsessive to the most relaxed, from the richest to the poorest, money can rock us all.”⁴⁶

Yes, many Americans are anxious about their financial well being. The security of long-time, if not lifetime, job employment no longer exists in most occupational fields. Constant headlines of corporate mergers and downsizing, even before the erosion of

stability in the global economy, has led many to imagine themselves in the position of the steward desperately exclaiming, “What will I do now...?”

The popularity of these three financial self-help books and their authors indicate the pervasive sense of financial anxiety that exists in America. Dave Ramsey’s book, *Financial Peace: Restoring Financial Hope to You and Your Family*, has sold more than 125, 000 copies. He hosts a popular nationally syndicated radio talk show dealing with financial matters, *The Money Game*, and thousands have participated in his planning seminars and in a special twelve-week program called *Financial Peace University*. William Devine’s book, *Women, Men, and Money: The Four Keys for Using Money to Nourish Your Relationship, Bankbook, and Soul*, though published just this year, rivals Ramsey’s book in publication numbers and has been on *The New York Times* “Business Best-Seller” list for many weeks. And Suze Orman has written three books on financial planning, the second of which, *The 9 Steps to Financial Freedom: Practical and Spiritual Steps So You Can Stop Worrying*, has outsold the purchases of the two books above. In fact, this same book, along with her earlier one, *You’ve Earned It, Don’t Lose It*, were simultaneously listed among *The New York Times* “Business Best-Seller” list for several weeks. Her most recent book vaulted onto the list the date of release. In addition, she has appeared on the PBS special *The Financial Freedom Hour*, is presently negotiating a regularly syndicated television show, and is a frequent guest on *Oprah!*, the *NBC Nightly News*, *CNN*, and *CNBC*. Financial anxiety pervades America. The struggle with Mammon is alive and well.

Fitzmyer suggests that salvation in Luke is human well-being which derives from being rooted in God.⁴⁷ For Luke, the physician, Jesus was like a physician who addressed those who needed to be well. His hearers were preoccupied, their “spirits” preempted. Their illness distracted them from the degree of attention needed to hear the Word of God and, receive it, and have it unfold in the soil of their soils.

As for the part that fell into thorns, this is the people who have heard, but as they go on their way they are choked by the worries and riches and pleasures of life and never produce any crops. (Luke 8:14)

In other words, among the sick were not only lepers but those disfigured with anxieties; not only the blind but those who had no vision of the place of possessions and money in their lives; not only the crippled but those who were in bondage about their future and its solvency. That same experience seems prevalent today among many disciples.

John Haughey contends that this disease can be called “mammon illness.”⁴⁸ It is a disease of the spirit, not merely a problem of behavior but a deeply rooted illness grounded in the experience of one’s relationship with God. Mammon, whose root meaning is “that in which one trusts,” becomes a source of disorder because people allow it to make a claim on them that only God can make.

One of the symptoms of the disease is “running after things” – a striving done from anxiety, a striving for possessions to provide “yourselves and yours with what you want and with what you need to live, eat, drink, [and] wear.” The Lucan Jesus does not deride any and all self-provision, “just self-provision done from anxiety, from disbelieving, from believing there is a part of reality that is beyond the pale of God’s sovereignty, or the reign of God.”⁴⁹ The cure for such an affliction lay with wisdom of the birds that neither sow nor store nor starve or the beauty of the lilies that nether toil or spin (Luke 12:24-27). Contemplate on their experience of sustenance and life, “set your heart on God’s reign” (12:31), remember God’s promise of care for you. Recall the experience of God’s caring presence with you as a loving parent who well knows you need them (12:30), “and these things will be given you as well” (12:31). Not only contemplate, not only remember but also ask for sustenance, seek it, knock, so to speak (11:9-13). One cannot be cured of this disease, released from anxiety, by just one’s own efforts.

Haughey notes a second symptom of “mammon illness” which he entitles “numbness.” In the manifestation of this symptom, one begins to serve mammon rather than one’s chosen purposes and values. Unlike the first symptom, which shows up in one’s relationship with material resources, this second symptom shows up in one’s relationship to others. One’s own economically related concerns make others remote, even invisible.⁵⁰ Typical of this disease in the Gospel of Luke is the parable of the rich man and Lazarus (16:19-31) – the climatic end to Chapter 16 which so clearly illustrates the teaching of the parable of the unrighteous steward (16:1-13). The rich man’s comfort numbed him to the discomfort and grave need of Lazarus, which he could have alleviated. Thus, “the hearers of Luke’s Gospel are being told: make sure you see “the others” the way God sees them. Their need may be instrumental for your healing.”⁵¹ As we shall see, the authors of our financial self-help books witness to that truth.

As stated above, all three texts of financial planning begin with their books with a discussion of the pervasive sense of anxiety and fear that colors personal fiscal responsibility. Highlighting this context, these writers propose a process of recovery and prosperity based not merely on a program of techniques and practical advice but a life-discipline, a way of life that continually examines attitudes and world views which ground personal behaviors and fiscal practices. Rather than proposing only methods and techniques, the authors ask their readers to first reflect on what they desire from their money, i.e., what values give impetus to their search for financial security and prosperity. As Orman puts it,

Wouldn’t it be great simply to have enough money so you don’t have to worry? The “enough money” part of that equation is easy. The “so you don’t have to worry” part is much more complex. It actually has nothing to do with how much money you have or how little ... Financial freedom doesn’t depend on how much money you have. Financial freedom is when you have power over fears and anxieties instead of the other way around. That’s why ... we address first the fears, then the finances.⁵² Like Orman, Devine and Ramsey believe that most people already know some of the practical steps they could take to begin to free themselves from financial anxiety. Yet “most of them are paralyzed when it comes to actually taking these steps, however wise

they seem.”⁵³ They remained trapped by personal, familial, and social myths about money and security and fail to take action. Life is compartmentalized, failure and inactivity feed the anxiety, and overwhelming anxiety results in paralysis. Only when what one thinks, says, and does are all integrated will financial freedom come about, our authors claim.

And you’ll have more than enough when you realize that you can be rich at any income because you are more than your money, you are more than your job or title, than the car you drive and the clothing you wear. Your own power and worth are not judged by what money can sell and what money can buy; true freedom cannot be sold at any price.

True freedom, true wealth, is that which can never be lost.⁵⁴

The first task of the recovery process, then, is one of self-awareness. The problem, Ramsey says, is not necessarily a “lack of morals but ignorance” of what money is and how one truly values it.⁵⁵ All three authors believe that deep-seeded attitudes often rooted in family experiences with money during childhood and adolescence shape the value a person places on money and financial security. Inattention to these experiences and their ongoing impact on the place of money in one’s life often decides whether one is servant to mammon or a self-transcendent reality such as God. It is in the person’s “best interest” to be fully aware in order “to take control over their money, not to relinquish [control over] it.” Otherwise, money will take command without one’s awareness of its power and one’s conscious use of it.⁵⁶ Thus, one needs first to know “why the struggle with money persists and where the power of money originates in [one’s] life.”⁵⁷ Only then can you “measure your wealth not by the things you have,” they contend, “but by the things for which you would not take the money.”⁵⁸

Surprisingly, the image of a garden threatened by weeds and thorns is referred to, just as Luke uses the same to image that which inhibits the Word of God from taking root and coming to full blossom in the lives of those who hear the Word (Luke 8:14).

Weed out your fears. Left alone in a garden the fear of not having enough to cover the bills this month spreads to include the fear of having nothing, of somehow losing everything ... Untended, the fear spirals into the fear of being worthless, being nothing. Weed out your fears so you can give your garden what it really needs to grow.⁵⁹

Coupled with self-awareness is self-acceptance. As Devine notes

A large part of the difficulty caused by a sudden job loss or financial misfortune stems from our reaction to the bad news. [The] dynamics of the distress are the same: your idea of how life was going to go, and how it was going to be paid for, has been shattered. ... Your survival—your life as you know it—is threatened.

The best step...is to be aware from the outset that fiscal misfortune does not change anything essential to you. In the

moment of seeing that you... do not need life to unfold exactly according to your plan...you transform the situation from a crisis to opportunity.⁶⁰

Self-awareness and self-acceptance dispel anxiety.

Once aware of operative personal myths and values regarding money and wealth, those seeking financial security complete a thorough inventory of their fiscal situation. Following this, the next step to financial freedom, our authors suggest, is a commitment to “being responsible,” which starts with “being responsible to those you love.”⁶¹ Haughey’s scriptural “cure” for the numbness of mammon illness seems present here in what Orman calls the “First Law of Financial Freedom” – “People First, Then Money.”⁶² Topics such as wills, power of attorney, life insurance, health insurance, and estate planning are placed in this self-transcendent context. Care for family, for those closely affected by one’s loss of financial revenue in any circumstance is thought to be essential for responsible fiscal management. Broadening one’s center of concern, integration through self-transcendence, they believe, frees one from the grasp of anxiety over personal wealth and security.

As I have stated, Haughey uses Lucan passages regarding wealth and possessions to argue that the scriptural “cure” for mammon illness lies in care and compassion not just for family members or the most intimate of friends. Rather, the faithful disciple acknowledges and cares for the poor and destitute, the outcast, those on the margins of society – Lazarus at the gate. Because of this standard the praise extended to the steward in our parable (16:1-9) is a qualified one. Self-preservation is a commendable goal (Luke 16:8a) but fails to address the deeper issues of anxiety that fundamentally characterizes financial insecurity. For the Jew and the Christian alike, security resides only in the bosom of God who alone can provide eternal beneficence. Trust in that everlasting bounty of God’s faithful care is manifest best in the disciple’s care for those in need.

The entirety of Luke 16 asserts that almsgiving is the best expression of the use of wealth for its altruistic character is grounded in belief of God’s unconditional and faithful care. Giving without expectation of return mirrors the disciple’s experience of her/his relationship with the Almighty who freely liberates the poor from all oppression. Almsgiving, too, plays a role in the process of financial recovery found in these self-help texts. Orman speaks of her own “change of spirit” when in a period of anxiety about personal monetary instability she found herself more conscious of others in need and responded with gifts to several charitable organizations.⁶³ A new insight emerged from her experience:

I had stumbled upon ... the answer to my questions
“How does one release one’s anxious grasp on money?
How does one make oneself open to receive?” By giving.⁶⁴
Orman began testing her theory with her clients and discovered that those who gave to charities on a regular monthly basis “had an abundance of money, more than they

needed. Most of the others didn't." In addition, she began to encourage new clients to start donating money to charity. The results?

[The] more they kept their hands open to receive by relinquishing money, the more their situation improved...

They had moved toward financial freedom by giving to others... Beyond a shadow of a doubt I know the following to be true: We experience true financial freedom, when our actions with respect to money are... righteous actions – that is, actions of generosity, actions of offering.⁶⁵ (my italics)

Once again the “planting of seed” images is evoked, this time by Ramsey:

You need to plant some seed in self-growth, and you can do this by giving. I do not totally understand what giving does to the human spirit, but I do know that I meet very few well-balanced, happy, healthy, wealthy people who don't give money away ... Good things that cannot be calculated or quantified are set in motion in your life and in your finances when you give ... Even [by] giving small amounts and by giving of time... I have seen many make the turn toward financial peace simply by adhering to this principle.⁶⁶

But what about Orman's colleagues who observed that there are “plenty of people who are as cheap and ungenerous of spirit as can be, people with plenty of money who never give a penny away. How come they have so much?” Orman contends “what they are missing is the serenity that money handled responsibly, generously, and well can bring.”⁶⁷ Freeing up one's money, also frees up one's heart. As Haughey suggests, those in need of almsgiving truly are instrumental to healing the anxiety and numbness of mammon illness.

Martin Luther condenses a story from Caesarius to illustrate the scriptural text “Give and it shall be given to you” which seems to undergird the assertion put forth by Orman, Ramsey, and Haughey.

There is in Austria a monastery, which, in former times, was very rich and remained rich so long as it was charitable to the poor; but when it ceased to give, then it became indignant, and is so to this day. Not long since, a poor man went there and solicited alms, which was denied him; he demanded the cause why they refused to give for God's sake? The porter of the monastery answered” We are become poor;” whereupon the mendicant said: “The cause of your poverty is this: ye had formerly in this monastery two brethren, the one named *Date* (give), and the other *Dabitur* (it shall be given you). The former ye thrust out; the other went away of himself.⁶⁸

In light of the “friends” motif of our parable (v. 9), the same theme of an early Icelandic poem *Hávâmal* applies: “Give away and Give-back-again are the oldest of friends.”⁶⁹

One additional note on the “cure” for the symptom of numbness in “mammon illness.” In what seems to echo the challenge that the practice of almsgiving brings to the Greco-Roman patron-client social order and its norm of reciprocal sharing, Orman claims that “the purest gift, the one that truly loosens our cramped clutch on money, is a gift to charity. With this kind of gift, no debt is created, no bondage.⁷⁰ Furthermore, the best time to give is when one is most conscious of “the things that I need, I lack, I want.” In doing so, one breaks “the thoughts of poverty, for thoughts of poverty are bonds of poverty...”⁷¹

How unlike the steward whose wisdom was used merely for the purchase of immediate self-gratification! The unrighteous steward’s singular obsession with self-preservation through his own efforts finds him respite. Yet, he remains trapped in a system that sees him merely as a pawn of the conflicting demands of master and debtors, an outcast never really secure within reign of *philotimia*. Continuing to employ irresponsible methods of fiscal management in his relationship with the debtors, the steward has cheated himself out of the gift of long-term serenity in God’s eternal dwelling.

Haughey suggests that “mammon illness” manifests itself in a third symptom: split consciousness. This illness developed in people who searched for meaning in what they considered two different realms. The masters of the respective realms were “God and mammon (Luke 16:13).” Since each master by their very position as lord claimed loyalty, service, and trust, the price of trying to be in both worlds was the splitting of one’s consciousness into two parts.⁷² Whosoever attempts to serve both of them has to create separate spheres of meaning, and with the split, “faith becomes less and less capable of making sense of or affecting anything in the sphere of ‘the world.’”⁷³

As was the case in the Lucan world, such a split exists today. “We have inherited it,” Haughey claims. “The culture teaches, engenders, and reinforces this separation of the economic sphere from the sphere of human valuing and religious believing.” The “cure” most often used is one that “spiritualizes or transcendentalizes God above this pedestrian world, especially the world of filthy lucre.” Just as the Pharisees separated God from sinner and outcast through their obsession with purity laws, many in the Christian tradition have cordoned off the sphere of God by placing God “in a sacred site, such as heaven, Church, liturgy, or [mystical] spirituality and mystical union. [In doing so,] one can know, love and serve the One who has been sanitized.”⁷⁴

With such a split the world of economic operations becomes perceived only as a “world of fact, science, objectivity, and theory... with its own sphere of ‘values,’ its own rituals and symbols (centered around money and possessions), and its “own canons to teach how to ‘make it.’ With such a split one sphere becomes less important than the other, usually the less tangible one, the sphere of a sanitized version of God. Belief in God remains but God’s “sovereignty becomes more honorific than operational.” The long history of a

split consciousness, Haughey contends, “is the main reason why faith is not wise or comfortable operating in the sphere of business, finance, commerce, trade, taxes, securities, insurance, and so forth.”⁷⁵ The struggle with God and mammon, then, remains both a personal and a social reality. The cure for mammon illness involves both individual and cultural transformation.

In this discussion of personal financial planning and recovery from financial disaster, we have looked at the struggle between God and money (mammon) as it plays out in the life of the individual. How might the struggle manifest itself in the world of American business? How might the parable’s concern with the proper use of wealth and the ideal of almsgiving play out for the profit corporation? Perhaps corporate philanthropy provides a worthwhile illustration.

The Challenge to Corporate Philanthropy and the Christian Disciple

The support of charitable organizations by business corporations now represents roughly 5 percent of the \$129.88 billion given annually in the United States.⁷⁶ Government support for the services provided through nonprofit organizations has been declining in recent years while the demand for these services has either remained stable or grown. As a result, the competition among charitable organizations for donations to tackle large-scale social problems has become fierce. Complicating the dilemma, many American corporations were dramatically restructured in the 1980’s. Businesses were expected to be more productive and innovative than ever before amidst a rapidly changing climate of global competition. Despite a growing acceptance of the social responsibilities of business, the urgency of increased productivity and innovation has put current managers of corporate philanthropy on notice. Their departments are now evaluated by management against the same standards of performance, efficiency, production, and achievement as all other departments in their companies. The problem posed by these new standards is that until now many corporate giving programs have had no clear mission statement, no regular documentation of their effectiveness and no systematic way of measuring whether or how their work products complemented the mission and strategic plans of their parent company.

Of course, the fundamental question is why give anything to anybody at all? Recent studies suggest that those who contribute hold two basic value stances toward charitable organizations: 1) donations should be made as part of the responsibility of all businesses to contribute to the betterment of society, and 2) donations are worth making because they are good for one’s own business.⁷⁷ These two positions parallel the two options regarding the use of wealth that Luke’s paradigmatic parable of the unrighteous steward puts forth: the use of wealth for self-preservation and self-enhancement on the one hand and the use of wealth for the betterment for others.

Of course, one should note that it is also possible to be opposed to any donations on the grounds that business does not benefit from such activity or that it is morally wrong for corporations to give. As Galaskiewicz has pointed out, this position has been taken by those on the outer edge of both the conservative right and liberal left in the United

States.⁷⁸ As articulated by such conservative critics as Milton Friedman, the rationale for this position is that “the business of business is business,”⁷⁹ In other words, for business to make its best contribution to society, it should focus only on obtaining the maximum financial return for its shareholders. On the liberal side are writers such as Perrow who believe that “he who pays the piper calls the tune.” The fear underlying this view is one which suspects that as business becomes a major source of funds for social, cultural, and other organizations, it will force those organizations to adapt to its interests and inhibit them from serving the best interests of their clients.⁸⁰ It is outside the scope of this paper to debate whether or not business *should* make donations to social concerns and charitable organizations.

Four conceptual models seem to capture the competing theories within corporate philanthropy. Within these models the two distinctive motivations for business charity are evident. They include 1) the neo-classical/corporate productivity model; 2) the ethical/altruistic model; 3) the political model; and 4) the stakeholder model. The merits and implications of these alternatives will have to be assessed both ethically and empirically. I present them here with the hope that the Christian disciple might view the map of the territory and begin the reflection and discussion concerning his or her own participation in corporate philanthropy.

The choice of a place to work that is compatible with one’s values of ultimate concern is a legitimate and necessary focus within the process of personal spiritual development. Since the understanding of corporate philanthropy “actually cuts to the core of what the corporation is all about,”⁸¹ awareness of the employer’s commitment to, style of, and motivation for philanthropy might aid in the selection of place to invest one’s talents, time, and spirit. Thus, I would hope that this review of the state of corporate philanthropy might further demonstrate the relevance of the parable of the unrighteous steward to process of life integration for the Christian believer.

The Neo-classical Corporate Productivity Model

In this conception, the basic purpose of, and motivation for, corporate philanthropy is to contribute to the ability of the firm to make profits. The ultimate measure of success is increased corporate productivity and enhancement of the bottom line. In some cases, the connection between corporate giving and the bottom line may be fairly clear, as when a cereal company gives its surplus product away free, hoping to increase sales of their product. However, the processes through which corporate philanthropy achieves a corporation’s financial goals may also be long term and indirect—for example, by improving employee morale or community relations, by improving public image through cause-related marketing, or by investing in the health and educational issues of the future labor force or in technological research in the universities. The notion of “enlightened self-interest” is consistent with the neoclassical model as long as the focus remains on the long-run profitability of the corporation. The implication of this model, however, is that “corporate giving” must prove its worth just like any other function within the business. It is required to demonstrate how it can “add value” to business strategies while still advancing social causes.⁸² In this approach there are many that view the term “corporate

philanthropy” as an oxymoron, since it implies action motivated by factors other than self-interest.

The Ethical/Altruistic Model

This model is based on the assumption that corporations generate financial surpluses that are used by corporate leaders to do what is right for society. It is based on a concept and a culture of social responsibility and ethical behavior that comes with the power over resources granted to corporations in the American society, as well as an understanding that business and the society it operates within are extremely interdependent. Whereas, once, most corporations viewed social responsibility as an important but separate pursuit, to be taken care of largely by charitable gifts and community services, now they must bring social responsibility into their day-to-day operations and make it a part of business decisions. This presumes a certain level of discretion on the part of corporate giving officials and a certain distance from the operational pressures of making profits in the marketplace, so that managers can pursue a set of charitable goals not directly related to corporate profit interests. Often in this model a business is perceived as a “corporate citizen.” Business executives are viewed as societal leaders who, having run their businesses in a responsible and profitable manner (possibly by incorporating some philanthropic activity into corporate strategy), are free to allocate some of their surpluses according to criteria of social value not tied to bottom-line considerations.⁸³ Here we have a crucial shift in the subtle yet dramatic alteration in the wording often used to justify the corporate grant-making function. “Doing good for the community by doing well for the company” is changed to “Doing well for the company by doing good for the community.”⁸⁴

The Political Model

This model has both an internal and external face. Externally, the political model postulates that corporate philanthropy is an exercise by a business to advance its general long-term interests in society by building relationships and coalitions with nonprofit organizations and with the giving programs of other corporations and foundations. The basic motivation is to preserve corporate power and autonomy by building private initiatives as an alternative to the growth of governmental authority and by limiting government interference in the free enterprise system.⁸⁵ Another slant on the external political model is that corporations engage in philanthropy in order to legitimize or protect their economic power. Thus, corporations such as tobacco companies that have the most to lose from adverse public policy decisions or an irate public, give more, and build stronger relationships with nonprofit organizations, in order to prove themselves as good public citizens.⁸⁶ In this interpretation, the political and neoclassical models converge, as political grant making may be interpreted as good long-term business strategy to protect the bottom line.

The internal version of the political model views the corporate giving officer as a player in the company game. Within the confines of the corporation, he or she seeks to build

relationships with other departments and groups in order to survive in a stringent environment and to increase leverage over corporate resources.

In both the external and internal realms, the political model emphasizes the preservation and enhancement of power and freedom of action, the building of relationships, and the principle of compromise and mutual interest in reaching negotiated or implicit agreements. In this view, corporate philanthropy is not driven by profits or by social good per se, but by the desire of the corporate giving community to bolster its position in the environments in which it operates.

Might this be the “model,” the world-view utilized by Luke’s unrighteous steward (Luke 16:1-13)? His security in the social order is threatened by his dismissal. As a steward, the maximization of profits is limited and he will always remain under the employ of another. Faced with the loss of position in a restrictive social order, a loss of reputation that carries with it impending death, he must resort to resourceful negotiation to bolster his position and find refuge. (In this case the negotiations include dishonest actions.) The necessary building of relationships through political savvy is commendable, wise, and even clever. However, as within the “political model of philanthropy” the steward’s assistance to those in need (the debtors) is not driven by profit or by social good. How much more praiseworthy, how much more secure would the steward be, the parable teaches, if the building of friendships through the use of money were motivated by actual concern for the welfare of others.

The Stakeholder Model

Stakeholder theory posits that the corporation is a complex entity that affects, and is affected by, various significant groups—stockholders, managers, workers, customers, suppliers, community groups, and so on. Each of these groups has different interests, is impacted by the corporation in different ways, and exerts different forms of leverage over the corporation.⁸⁷ In this view, managing a corporation is an exercise in managing the stakeholders. Corporate philanthropy and corporate social behavior, broadly speaking, are guided by the desire of corporate leadership to steer a clear path through the shoals of stakeholder interests.

In some ways, the stakeholder model is the most comprehensive but also the most amorphous conceptual framework for understanding corporate philanthropy. By acknowledging the multiple interests groups impinging on corporate activity, it resembles the political model. By including the financial objectives of corporate owners and the social interests and values of community groups, it encompasses some of the tenets of the neoclassical and ethical/altruistic models. However, in its present state of development, the stakeholder model does not make clear how the various stakeholders interact to determine corporate policy or how the various economic and social objectives are reconciled with one another.

Each of the four models provides a unique dimension to the understanding of corporate philanthropy. The neoclassical model focuses on corporate productivity and profits. The

ethical/altruistic model focuses on social and environmental criteria as the prime consideration. The political model attends primarily to corporate power and the positioning of corporate giving in the wider terms of corporate politics. The stakeholder model recognizes that there are many players in corporate life, each with different objectives, perhaps even different values, and each pushing and pulling on the corporation to achieve them.

The challenge to modern business is to reflect on these four models now operative in the U. S. and to consciously engage in the integration of self-interest and community benefit that drives corporate giving programs. The corporate world has become sensitized to the social obligations of business and to the legitimate needs of interests of multiple groups. However, as demand for nonprofit services has either remained stable or grown, government cutback on social programs has pressured nonprofit organizations to increase their requests for corporate giving. Moreover, globalization of economic activity has made the political environment more complex, and the networks of corporate stakeholders more diverse. And changes in both the international and domestic economies make financial competitiveness more important than ever. The motivation for corporate giving remains crucial to the challenge. What ultimate value of concern, what worldview drives the decision to give? In the view of Christian spirituality, is that ultimate value of concern, which motivates philanthropic activity, one that transcends the “self” (the individual or the organization), one that exists beyond the success and life of the organization?

For the Christian disciple, the struggle with one’s personal finances mirrors the struggle in the practice of corporate philanthropy. Through the Christian’s eyes, that common struggle is the confrontation with the choice between God and idolatrous Mammon in the proper use of money and possessions. It is the balancing of self-preservation with the love of others done in the context of loving God. When in the throes of financial uncertainty, even desperation, both managers of corporate philanthropy and the Christian disciple may see the struggle as one of survival and identity, just as Luke’s unrighteous steward did. What path of wisdom shall one take?

According to the wisdom of the scriptures this choice is the choice between life or death (Deuteronomy 11:15). Too weak to dig, too proud to beg, both paths to destitution and death in first century Palestine, the steward shrewdly uses wealth for his self-preservation, to find a home. How blind his eyes, how numb his spirit to the heart of his heritage! All money, all possessions, all life – all are but gifts of a beneficent God to those in need. His clever scheme of debt reduction is not care for others but a veil for his self-centeredness.

The unrighteous steward has chosen a path of illusion, a path to temporary and temporal security, the path to respite but not to rest. In his misuse of wealth he has shown his true allegiance, his true source of passion. He trusts not in YHWH, the faithful God of life and compassion, but in Mammon, the idol of gold. At the crucial moment of choice he sees no “Other,” only “I.”

From time immemorial men [sic] have lived by the principle that “self-preservation is the first law of life.” But this is a false assumption. I would say that other-preservation is the first law of life precisely because we cannot preserve self without being concerned about preserving other selves. The universe is so structured that things go awry if men [sic] are not diligent in their cultivation of the other-regarding dimension. “I” cannot reach fulfillment without “thou.”⁸⁸

In the act of almsgiving the Christian reflects a genuine feeling of kinship, even identity with one another – all created in the image and likeness of the Divine. Thus, Luke’s teaching on the proper use of wealth and the centrality of almsgiving professes that wealth creation without commitment to wealth distribution – both in the process used in its creation and as wealth is accrued – would be anathema to the Christian disciple and to the Christian view of the business enterprise.

Notes

¹Even a cursory survey of Lucan material or of Luke’s editing shows the extent of the concern: the infancy narratives show a special concern for the *‘anâwîm*, people without money or power. (Mary praises God who puts down the mighty from their thrones, fills the hungry with good things, and sends the rich away empty (Luke 1:52-53); Luke’s addition to the Q tradition about John’s teaching an exhortation that the one who has two coats or food should share with those who have none (3:10); Luke begins the public ministry of Jesus not with the proclamation of the imminence of the kingdom (cf. Mark 1:15; Matthew 4:17) but with Jesus citing Isaiah 61:1-2, “the good news to the poor” (Luke 4:17-19; cf. 7:22); only in Luke does Levi leave everything when he follows Jesus (5:28; cf. Mark 2:14; Matt 9:9); in Luke it is simply the poor who are blessed, and Luke adds woes against the rich and powerful (6:20, 24-26); only Luke carries the parable of the Rich Fool (12:13-21) as well as the parable of the Rich Man and Lazarus (16:19-31); Zaccheus is willing to give half of his goods to the poor upon conversion (19:8); Luke presents Jesus in the form of an OT prophet who takes the side of the widow (7:11-17; 18:1-8), the stranger in the land (10:29-37; 17:16), and those on the margin of society (14:12-13, 21); the early Christian community is one which shares its goods in common and where there is no needy person (Acts 2:41-47; 4:32-37); and, as we shall see, almsgiving is stressed in Luke 11:41; 12:33; 19:8; Acts 10:2, 4, 31; 24:17 (Donahue, *Gospel in Parable*, 175).

²*Ibid.*, 179.

³Interestingly, *pleonexia*, the “desire for more (Luke 12:15), also translated as avarice or greed, is found among the vices in Romans 1:29 and in Colossians 3:5, where, in the latter case, it is equated with idolatry. Donahue suggests that this idolatry, this covetousness or avarice, isolates the individual from God and neighbor (Donahue, 177).

⁴Nickelsburg, “Riches, the Poor, and God’s Judgement in 1 Enoch 92-105 and the Gospel of Luke,” *NTS* 25 (1978-79), 324-44. For a detailed analysis of the Lucan treatment of riches and poverty, with particular attention to the historical and exegetical analysis of the

parables, including, the parable of the unjust steward (Luke 16:1-13), see Ireland, Dennis J. (1992), *Stewardship and the Kingdom of God*. Leiden, The Netherlands: E.J. Brill).

⁵Johnson, *Sharing Possessions*, 17.

⁶Ireland, *Stewardship*, 189 citing L. Schottroff and W. Stegemann, *Jesus and the Hope of the Poor* (Maryknoll, NY: Orbis, 1986), 109.

⁷While almsgiving to the poor is the primary mode for proper use of one's possessions in Luke-Acts, with Zaccheus (19:1-10) as the paradigm, Pilgrim contends that it is not the only mode for such use. Luke also provides "a number of practical examples, which illustrate further possibilities for Christian disciples" (Good News, 136). They are: debts and loans (lend gratis [Luke 6:27-36]; give and it will be given [6:37-38]; the two debtors [7:40-43]); inviting the uninvited (14:7-24, esp. v. 12-14, 21); doing love's deeds (10:25-37, an illustration of the love command); and the fruits of repentance (3:10-14). See Pilgrim, *Good News*, 137-46.

⁸Moxnes argues that Luke proposes a social system without reciprocity, or more specifically, without obligatory return or exchange for assistance and hospitality. By characterizing the Pharisees as ones who use hospitality for self-serving purposes, Moxnes believes that Luke demonstrates a close correspondence between socioeconomic exchange and the propagation of purity laws (14:1-6); both serve to strengthen their authority as leaders and the existing social order. He asserts that Luke's teaching regarding alms represents a totally new structure compared to what the Pharisees represented, one characterized by generosity and redistribution. Jesus' teaching regarding the lending of money ("But lend, expecting nothing in return," 6:35) is a redistribution, a one-way flow from those who have to the have-nots. See Moxnes, *The Economy of the Kingdom*, 129-134.

⁹L. T. Johnson, *Sharing Possessions*, 18.

¹⁰*Ibid.*, 19.

¹¹Johnson also demonstrates the linkage of almsgiving with hospitality in the Lucan message. He contends that Zaccheus was much like Martha and Mary (Luke 10:38-42), "who likewise received Jesus into their house, each with a different style of hospitality." Throughout Luke-Acts, hospitality shown to the emissaries of God is a sign of acceptance and faith (see also Luke 9:3-5; 9:53; 10:5-12, 16; 14:12-14; 24:28-32; Acts 10:23-33; 16:14-15, 32-34; 28:1-2, 7-10). This expressive character of hospitality is what makes the false hospitality of the Pharisees, their claim of righteousness, and their insistence on the correct interpretation of the law regarding purity so shocking. Even when the Pharisees have Jesus in their houses, they use the occasion to test him (Luke 7:36-50; 14:1-6) (Johnson, *Sharing Possessions*, 20). See also Ireland for a comparison of Zaccheus to the rich ruler in Luke 18:18-30. Ireland, like Fitzmyer (*Luke*, 2.1222) sees Zaccheus as a foil to the rich ruler (*Stewardship*, 190-192).

¹³L. Wm. Countryman, *Rich Christian in the Church of the Early Empire: Contradictions and Accommodations* (New York: Edwin Mellen Press, 1980), 105. Countryman cites *Pirke Aboth* 1.2 regarding almsgiving as one of the pillars of the world. L. T. Johnson cites the words of Simon the Just to convey the same thought: “On three things the Age stands, on the Torah, on the Temple service, and on acts of piety (almsgiving).” See Johnson (*Sharing Possessions*, 132-138) for treatment on the legislation concerning care for the poor in the Pentateuch as found in the classic halakic Midrashim on the Laws, the *Mekilta*, the *Sipra*, and the *Sipre*.

¹⁴Eli M. Shear and Chaim Miller, *The Rich Go to Heaven: Giving Charity in Jewish Thought* (Northvale/Jerusalem: Jason Aronson, Inc., 1998), 2

¹⁵ *Ibid.*, 4.

¹⁶Fitzmyer in John Reumann, *Righteousness in the New Testament* (Philadelphia: Fortress Press, 1982), 199) responding to Reumann’s treatment of the term in the Hebrew Scriptures.

¹⁷J. W. Weavers, “Septuagint,” *Interpreter’s Dictionary of the Bible*, IV 277.

¹⁸ *Ibid.*, 278. See also Reumann, *Righteousness in the New Testament*, 16.

¹⁹Reumann believes that explicit evidence of this can be found in the Gospel of Matthew. “At 6:1 *dikaïosynê* is used in a typically Jewish sense: “Beware of practicing your piety (*dikaïosyn*‘n) before men.” It denotes “religious, moral, and compassionate activity in general. Almsgiving, prayer, fasting (6:2-18) illustrate the point. In line with the usage in Judaism, it may be that at 6:1 we have what had become a technical term for almsgiving” (*Righteousness in the New Testament*, 129).

²⁰Benedict T. Viviano, O.P., “The Gospel According to Matthew,” *The New Jerome Biblical Commentary*, Raymond E. Brown, S.S., Joseph F. Fitzmyer, S.J., and Roland E. Murphy, O. Carm, ed. (Englewood Cliffs, NJ: Prentice Hall, 1990), 644.

²¹Franz Rosenthal, “Sedeka, Charity,” *Hebrew Union College Annual*, XXIII (Cincinnati: Hebrew Union, 1950), 428-29.

²²*Ibid.*, 430.

²³L. J. Prockter, “Alms and the Man: The Merits of Charity,” *Journal of Northwest Semitic Languages* XVII (1991), 69-80.

²⁴Hurvitz notes that the broader implications of the close agreement are not yet clear. One possibility is that this similarity stems from a common historical background, i.e., the biblical texts in question belong to the late Biblical period. Or the similarity could be ascribed to the literary genre of the texts, i.e., the “Proverbs-Psalms passages belong to Wisdom literature, which – particularly on social-moral issues – has much in common

with the *Weltanschauung* of the rabbis” (Avi Hurvitz, “The Biblical Roots of a Talmudic Term: The Early History of the Concept of Charity, Alms,” XVII).

²⁵Ibid.

²⁶Benno Prysbylski, *Righteousness in Matthew and His World of Thought* (Cambridge: Cambridge University Press, 1980), 75.

²⁷Moxnes, *The Economy of the Kingdom*, 122-23.

²⁸Ibid., 118-119. See Moxnes, 109-119 for a summation of social relations and the economic order of the Greco-Roman world as they relate to almsgiving.

²⁹Countryman, *Rich Christian in the Church of the Early Empire*, 107.

³⁰Ibid., 106.

³¹Ibid.

³²Green, *The Gospel of Luke*, 594.

³³Moxnes, *The Economy of the Kingdom*, 157.

³⁴Ibid.

³⁵William Francis Devine, Jr., *Women, Men and Money: The Four Keys for Using Money to Nourish Your Relationship, Bankbook, and Soul* (New York: Harmony/Random House, 1998), front cover.

³⁶I am using the definition for spirituality provided by Sandra Schneiders, “...the experience of conscious involvement in the project of life integration through self-transcendence toward the ultimate value of one’s concern” (*Bulletin of the Society for the Study of Christian Spirituality*, Volume 6, Number 1, 4). Such a definition not only allows for dialogue between traditions but also enables one to talk responsibly about the Christian’s attempt to integrate non-Christian, non-traditional sources of spiritual wisdom into their own project of life integration toward the ultimate value of one’s concern.

³⁷For example, “We have all heard that “money is the root of all evil...” in Suze Orman, *The 9 Steps to Financial Freedom: Practical and Spiritual Steps So You Can Stop Worrying* (New York, Crown Publishers, Inc., 1997), 118. The one place that the Hebrew and Christian scriptures are explicitly referred to and recommended for reading is in Ramsey’s advice on the benefits of giving to charity and the import of tithing for Christians (D. Ramsey, *Financial Peace: Restoring Financial Hope to You and Your Family* [New York: Viking Penguin, 1997], 29-30).

³⁸Dave Ramsey, *Financial Peace: Restoring Financial Hope to You and Your Family* (New York: Viking Penguin, 1997), 9.

³⁹Jeff Blyskal, "Loans," *Consumer Reports Money Book* (New York: Consumer Union of the United States, Inc., 1995), 41.

⁴⁰Dearborn Trade, *Fast Facts on Consumer Credit Problems and Bankruptcy* (1996) as quoted in Ramsey, *Financial Peace*, 10.

⁴¹Anne R. Carey and Bob Laird, "Worried About Getting By," Marist Institute for Public Opinion in *USA Today*, July 12, 1996, C1.

⁴²Ramsey, *Financial Peace*, 10.

⁴³Suze Orman, *The 9 Steps to Financial Freedom: Practical and Spiritual Steps So You Can Stop Worrying* (New York, Crown Publishers, Inc., 1997), 2.

⁴⁴William Francis Devine, Jr., *Women, Men and Money: The Four Keys for Using Money to Nourish Your Relationship, Bankbook, and Soul* (New York: Harmony/Random House, 1998), 20.

⁴⁵*Ibid.*, 9.

⁴⁶*Ibid.*, 21.

⁴⁷Fitzmyer, Luke, 222.

⁴⁸John Haughey, S. J., *The Holy Use of Money: Personal Finance in Light of Christian Faith* (Garden City, New York: Doubleday, 1986), 10.

⁴⁹*Ibid.*, 11.

⁵⁰*Ibid.*, 12.

⁵¹*Ibid.*, 13.

⁵²Orman, 1-2.

⁵³Devine, 17.

⁵⁴Orman, 5.

⁵⁵Ramsey, 8-9.

⁵⁶Ramsey, 29.

⁵⁷Devine, 20.

⁵⁸Ramsey, 21.

⁵⁹Orman, 19.

⁶⁰Devine, 251-253.

⁶¹Ibid., 44.

⁶²Ibid., 45.

⁶³Ibid., 264.

⁶⁴Ibid., 265.

⁶⁵Ibid.

⁶⁶Ramsey, 29.

⁶⁷Orman, 266.

⁶⁸Martin Luther, *Table Talk*. Edited by Thomas S. Kepler (Grand Rapids: Baker Book House, 1979), 193.

⁶⁹Redmond Mullin (*The Wealth of Christians* [Maryknoll, New York: Orbis Books, 1984], 120) cites *Hávámál*, 41 in *Edda, Die Lieder des Codex Regius*, ed. Hans Kuhn (Heidelberg, 1962), 17.

⁷⁰Orman, Ibid., 270.

⁷¹Ibid., 272.

⁷²Haughey, *Holy Use of Money*, 14.

⁷³Ibid., 15.

⁷⁴Ibid. Perhaps such a split is but another manifestation of the experience of the false chasm between the material and spiritual realms captured all too often in the experience of disdain for sexuality in the Christian “spiritual life.”

⁷⁵Ibid., 16.

⁷⁶Ann E. Kaplan, ed., *Giving USA 1995: The Annual Report in Philanthropy for the Year 1994* (New York: AAFRC Trust for Philanthropy, 1995), 1.

⁷⁷D. F. Burlingame and D. A. Kaufmann. *Indiana Business Contributions to Community Service* (Indianapolis: Indiana University Center on Philanthropy, 1995); J. Galaskiewicz, "Corporate Contributions to Charity: Nothing More Than a Marketing Strategy?" *Philanthropic Giving* ed. R. Magat (New York: Oxford University Press, 1989), 79-94; Lewin and Sabater, 1995; Vic Murray, *Improving Corporate Donations* (San Francisco: Jossey-Bass, 1991); M. Useem, "The Decision Making and Allocation Process in Corporate Philanthropy," *The Constitution and the Independent Sector: Working Papers Spring Research Forum* (Washington, D.C.: Independent Sector. employee, 1987).

⁷⁸J. Galaskiewicz, "Corporate Contributions to Charity: Nothing More Than a Marketing Strategy?" 84-86.

⁷⁹Milton Friedman, *Capitalism and Freedom* (Chicago: University of Chicago Press, 1982), 4.

⁸⁰C. Perrow. *Radical Attack on Business: A Critical Analysis* (San Diego, CA: Harcourt Brace Jovanovich, 1972), 9.

⁸¹Dennis R. Young and Dwight F. Burlingame, "Paradigm Lost: Research toward a New Understanding of Corporate Philanthropy," *Corporate Philanthropy at the Crossroads* (Bloomington: Indiana University Press, 1996), 159.

⁸²Craig Smith, "Desperately Seeking Data: Why Research Is Crucial to the New Corporate Philanthropy," *Corporate Philanthropy at the Crossroads* (Bloomington: Indiana University Press, 1996), 2.

⁸³Lance C. Buhl, "The Ethical Frame of Corporate Philanthropy," *Corporate Philanthropy at the Crossroads* (Bloomington: Indiana University Press, 1996), 127-144.

⁸⁴*Ibid.*, 31.

⁸⁵Jerry Himmelstein, "Corporate Philanthropy and Business Power," *Corporate Philanthropy at the Crossroads* (Bloomington: Indiana University Press, 1996), 144-157.

⁸⁶Neil Mitchell, *The Generous Corporation: A Political Analysis of Economic Power* (New Haven: Yale University Press, 1989), 34-37.

⁸⁷Donna J. Wood and Raymond E. Jones, Research in Corporate Social Performance: What Have We Learned?" *Corporate Philanthropy at the Crossroads* (Bloomington: Indiana University Press, 1996), 54-56.

⁸⁸Martin Luther King, Jr. "Where Do We Go From Here?" as cited in Patricia O'Toole, *Money and Morals in America: A History* (New York: Clarkson Potter, 1998), ix.2 *Ibid.*, 179.