



# Church Offerings during Covid-19 Pandemic: A Case Study in GKII Tandang

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## Abstract

This article discusses the factors causing increase in church offerings during the Covid-19 pandemic in Semarang city. The pandemic does not always cause a decrease in a church's financial revenue, such as that shown in GKII Tandang. Hence, the causal factors need to be found, which necessitated the use of a qualitative method in conducting this research. The data was collected by use of in-depth interviews with 30 informants as respondents. In order to complete the data, the researchers conducted participative and non-participative observations on the social and economic conditions of the congregants. Based on the results, two factors of increased revenues during the pandemic were found. Firstly, the congregants expressed their gratitude through their various offerings. They understood that in times of need, God still took care of them in various ways. Therefore, they increased their offerings. Secondly, the congregants understood that all their worldly revenues came from God anyway. Thus, they were encouraged to give offerings consistently during the pandemic. The congregants could have the concept of giving offerings as returning God's privilege due to a successful cultivation of values on their part. This cultivation happened through: 1) Bible studies that have encouraged the building of the congregants' understanding on church offerings and God's care, 2) Transformative sermons which enlighten the congregants on their responsibilities of giving church offerings and God's care during the pandemic, which in turn decreased the congregants' worry and generated thanksgiving, and 3) Pastoral ministry through home visitations which becomes the Church's way to nurture the greater understanding on God who takes care of His faithful in every situation. This article contributes to church context education and church management during pandemic times.

**Keyword:** offerings, the pandemic, congregants' understanding, church finance, case study.



## Introduction

The Covid-19 pandemic has impacted global economic sector. Various countries have experienced shocks in their economic sectors due to social distancing which caused the decrease in people's purchasing power (Azomahou, Ndung'u & Ouédraogo, 2021; Hasanat et al., 2020; Lu, Peng, Wu, & Lu, 2021; Sarkodie & Owusu, 2021). The weakening economic condition is linked to that of other sectors, and thus governments need to try all problem-solving options (Sarkodie & Owusu, 2021; Tisdell, 2020). This shows that the pandemic had caused an economic crisis affecting various sectors in many nations.

Indonesia is one of the countries affected by the pandemic. Hanoatubun (2020) revealed that the Covid-19 pandemic affected Indonesia's economy, as shown in the decrease in tax revenue since the pandemic's start. Research by Thaha (2020) shows that MSMEs as actors in mid-to-low economic sector were also in turmoil. Pakpahan (2020) concluded that mid-to-low economy business sector experienced direct and indirect impacts of the pandemic in terms of performance and revenue, with some even closed their operations and lost their business opportunities. The economic sector became the most impacted sector due to the Covid-19 pandemic (Karnawati & Mardiharto, 2020). Due to the decrease, the economic standing of people with low revenue in Indonesia country was also shaken. The implementation of social restrictions has an impact on the decrease in people's revenue and low purchasing power due to economic capital weakness. Based on the description above, it is concluded that the pandemic generated a domino-like effect on national economies and impacted individuals considerably.

In the context of religion, changes in religious behavior and church liturgical activity occurred (Parish, 2020; Pillay, 2020). Church buildings were closed and worship services were redirected to home service or conducted by virtual means (Bryson, Andres & Davies, 2020; Corpuz & Sarmiento, 2021). Sastrohartoyo, Abraham, Haans & Chandra (2021) reported that during the pandemic, Indonesian churches experienced changes in their worship patterns, in which worship services, previously held in church complexes, were held at homes. Onsite worship services were required to be conducted according to the established, stringent health protocols which greatly reduced onsite church attendances (Napitupulu, 2021). According to Quadri (2020) meetings at places of worship were identified as one of the possible factors in COVID-19 spreading, and therefore the strict enforcement of worshipping at home became an important step in decreasing the viral spread.

In addition, various practical church ministerial activities also experienced significant changes. Worship service schedules and direct pastoral ministry were reduced, and even restricted. Teaching of the Word and sermons were conducted online (Hutahaean, Silalahi & Simanjuntak, 2020; Karnawati & Mardiharto, 2020; Ribeiro, Damiano, Marujo, Nasri & Lucchetti, 2020). Hutapea (2020) stated that church-context education also transformed, changing in such a way that enables teaching sessions at church run more effectively. Even church offerings were offered through banking technology. In order to facilitate revenue flow, some churches innovated by using financial technologies for collecting the offerings such as bank transfers & digital wallets (OVO, GoPay, etc.), by organizing the collection routes such as by informing their congregants to collect their offerings directly to the church treasurer & by handing out collection envelopes, and by other means (Dwiraharjo, 2020; Mahendra, 2020; Widjaja, Marisi, Togatorop & Hartono, 2020). Churches soon learned how to innovate and generate offerings from congregants in hard times.

In relation to finance, research by Widjaja, Marisi, Togatorop, and Hartono (2020) concludes that nearly all churches researched experience the direct impacts of the pandemic in terms of the



reduction of financial support from their respective communities (congregants). The closure of onsite worship services did not hinder church offerings and their collection since innovations in the way of handing them were actioned. Even so, in some churches, the amount of revenue from church offerings was not automatically stable and even tended to decrease. One such conclusion was found by Putra and Tapparan (2021) in their research on a Toraja Church parish experiencing revenue drop from church offerings during the pandemic. Therefore, the pandemic had caused a general trend of revenue decrease in churches.

Even though in general church finance took a tumble, it was found that the empirical facts relating to a GKII (C&MA Church in Indonesia) parish of Tandang, Semarang said otherwise. Since the social restrictions took place, the church reported an opposite projection to the general trend in terms of their finances, meaning that their revenue rose in comparison with pre-pandemic times. This is phenomenal, since when the global economy took a downturn, the financial report of the church showed the opposite trend. In addition, a majority of this church's congregants comes from a low-revenue economic background. The combination of these facts created an interesting question that this research strives to answer and focus its discussion on. Previous researches on the pandemic's impacts touched on aspects of worship (Hutahaean et al., 2020), spirituality (Widjaja et al., 2020), and discipleship (Karnawati & Mardiharto, 2020). In these studies there is no research on church financial management during the pandemic, which moved the researchers to understand factors behind the rise of church offerings in GKII Tandang during the pandemic. The question posed then was, "What are the factors causing increases in church offering in GKII Tandang during the pandemic?"

## Methodology

The qualitative research was conducted at GKII Tandang, Semarang starting from October 2020 to August 2021 by employing 30 informants/respondents who were church activists in various positions, such as pastor, church board members, and church lay activists as well as secondary data. The data were collected by use of in-depth interviews with all the informants. The lay members were interviewed and asked questions indicated in the following themes: 1) the reasons they continue to give offerings during the Covid-19 Pandemic; 2) information regarding the amount of offerings; 3) reasons for the congregation to give more in their offerings than usual; 4) factors causing the congregation to give more in their offerings; and 5) factors that make the congregation aware about giving offerings. The church board members were asked questions related to the parish's actions before and during the pandemic related to offerings. Specifically, the questions asked revolved around: 1) the parish's teachings of God's providence during the pandemic; 2) themes of sermons, cell group Bible studies named *Kemah Kasih* (Tabernacle of Love), and pastoral care teaching about a Christian's responsibilities; 3) factors helping the congregants understand God's providence and their responsibilities in giving offerings. Ethical issues were carefully considered. Informants remained anonymous and were free to withdraw from the study at any time. The place of interviews took place in a comfortable setting. The researcher considered the confidentiality and privacy issues arising from the study, both in relation to the data collected from the participant and the ways in which it is de-identified or anonymised, and potential impacts on the participants when results are disseminated. The participants were not given any incentive to participate. The data will be stored in safe place for at least five years and only the researchers will have access to it.

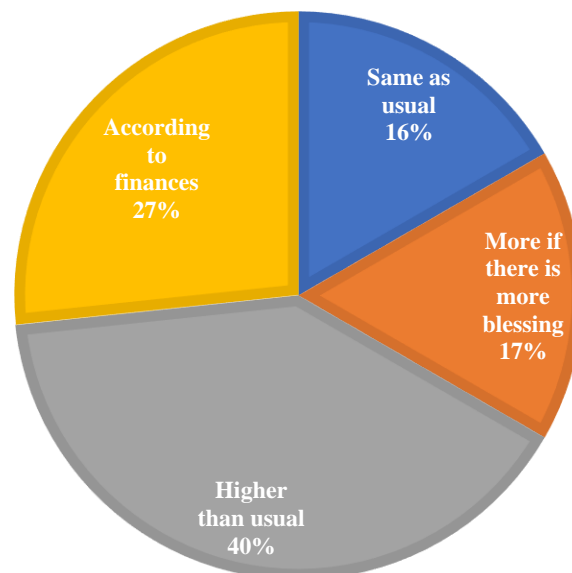
In order to complete the data, the researchers conducted participative and non-participative observations on social and economic conditions of the congregants. The researchers utilized secondary data in the form of the church's financial report to sharpen the analysis. The research instrument was validated by peer-to-peer discussion, observation, and observation extension.

The data collected were then analyzed by using the Milles dan Huberman approach (1994). In Milles and Huberman analysis, the data were collected interactively and continuously until saturated. The data were analyzed by undergoing this process: data reduction, data display, and conclusion-drawing/verification. Analysis of the results was then presented in a descriptive-narrative method as formulated by Zaluchu (2020) by referring to the points of explanation in terms of offering to God.

## Result and discussion

### *Offering by congregants*

Figure 1 was obtained from the tabulation of GKII Tandang congregant interview results, showing that the congregants in GKII Tandang, Semarang were found to give higher amounts of church offerings during the pandemic in comparison with those during pre-pandemic times.



**Figure 1. Percentage of offerings**

Based on the Figure above, about 40% of the respondents gave higher amounts of church offerings, others, equalling 17%, gave more if there was “more blessing”. The combined amount of 57% show that the majority of the respondents had the potential to give more offerings to the church. Meanwhile, 27% of the respondents had the potential to give more offerings in accordance with their financial conditions.

### ***At-home Worship Services Encourage Church Offering Increase***

Based on interviews with the parish pastor and observations at congregants’ homes, it is concluded that the at-home worship services during the pandemic had triggered an increase in congregants’ participation in worship services. In addition, the family-based *Kemah Kasih* activities encouraged family-based worship services and fellowship meetings. Similar findings were reported in several churches by Hutahaeon et al (2020) and Wijaya et al (2020). However, only in GKII Tandang it was found that the pandemic encouraged higher participation of worship services compared to pre-pandemic levels, even though the services were held at congregants’



homes. The data gathered from church board members show that there were several church members who, despite their rare attendance before the pandemic, became more active in participating in family-based worship services during the pandemic. In some denominations it was predicted they would fall short of their budgets, but in reality some did not fall short at all or only marginally. Some churches created online giving platforms that gave church members the opportunity to give offerings online, on their mobile phones, and through text messaging, and other innovations such as at-home services.

This improvement of congregants' participation due to at-home services had encouraged the increase in church offering revenue. Based on information from church administrators, the offerings collected by each family as a whole amounted more than those collected during onsite worship services. Therefore, the congregants' attendance in the family-based Kemah Kasih activities encouraged the increase in the number of congregants who give offerings which resulted in an increase in the number of offerings. It is concluded from the interviews and observation data that by worshipping in their respective homes, all family members are encouraged to join in worship. When the number of attendances is calculated, there is an increase even in their respective homes. As attendance increases, so does the amount of church offerings which are received.

This is relevant to the situations within the early Church recorded in Acts 2:41-47. The text chronicled about the Church, "continu(ing) steadfastly in the apostles' doctrine and fellowship, and in breaking of bread, and in prayers." They "sold their possessions and goods, and parted them to all men, as every man had need," even though they experienced tribulations because of their faith in Christ. Sunarko (2020) explained that the unity and fellowship of the early Church triggered their willingness to share their wealth, while Tari (2020) opined that the fellowship of families within the early Church built togetherness that transformed the congregations' behavior. This condition is parallel to that experienced in GKII Tandang. The family fellowship programs helped forge religious unity, fellowship, and behavior which in turn resulted into a willingness of giving more of their possessions as offerings. By the gathering of all members of the congregations inside their homes and via the sense of togetherness, this resulted in an increase in the monetary number of offerings being encouraged.

### ***Reasons behind more revenue from the offerings***

Interview results concluded that there were two main things that caused higher revenue from the offerings: expression of gratitude and spiritual awareness to return God's privileges.

Firstly, offerings as expressions of gratitude shows that even in the midst of the pandemic, the belief in God's care within the congregants were exceptionally strong. This became the main encouraging factor in the rise in GKII Tandang's church offerings, reflected in the answers from informants.

"Returning God's rights and as a thanksgiving for the blessings God has given us, under any circumstances still give the best for God." (Rtn.)

"Because giving offerings is an obligation and thanksgiving for those of us who are still given health by the Lord Jesus. And we can still work." (DA.)

"Because it is our thanksgiving to God, since God is so good to us with all our work and health as well as Him dwelling within all of us." (IS.)

"Because the offering is a form of our gratitude to God." (Wid)

"As thanksgiving to God." (YL)

"As a form of faith, and thanksgiving for all the blessings that God still gives." (GAAS)



"As a form of faith, and thanksgiving for all the blessings that God still gives." (EW)

The economic condition did not weaken the congregants, but ever encouraged them to give more, even though based on the observations, the congregants themselves were in dire straits due to poor job conditions, due to job terminations, and the nonexistence of economic competitiveness. In the observation, it was found that portions of economic relief aids from the government or other parties were set aside to be offered in the church as an expression of gratitude. This kind of situation also happened in the days of the early Church in Jerusalem (Acts 2). Tobing, Gultom and Manulang (2021) explained that the early Church gave offerings with gratitude. Their behavior of loving God was shown by their acts. They redistributed their wealth as offerings to support the Christian ministry. Research shows that the congregants' gratitude encouraged consistent, and even increasing offerings. Therefore, offerings were expressions of congregants' gratitude, meaning that the increase in GKII Tandang's offerings during the pandemic happened because the congregants expressed their gratitude by giving their offerings as they did.

Secondly, the belief expressed by the congregants that the offerings were an act of returning God's privilege shows that the congregant had an ulterior motive: they believed that all things they acquired in this world comes from God anyhow. This kind of understanding encouraged them to continue giving their offerings during the pandemic, even in an increasing amount. The informants' answers reflect the understanding.

"I thanked God, during the Covid 19 pandemic. God blessed my sales. I am also grateful to receive assistance from the government." (DR)

"Because there is an unexpected blessing, because we also get help from the government. Even then, I give an open heart, not because I have to." (En)

"When there is an unexpected blessing from God." (SY)

"Because besides we have income from work, we also get cash assistance from the government. So, we should dedicate some of it to the church." (DA)

"Before the pandemic, there were those who gave small offerings, but after the pandemic, they gave a lot because they received assistance from the government." (Su)

"Because God has given a job." (FW)

Tobing, Gultom, and Manulang (2021) explained that the early Church gave their offerings based on the understanding that offerings are God's privilege. The same belief was also nurtured in GKII Tandang's congregants, in that their earnings came from God, and they needed to return a portion of their earnings that became God's privilege. The congregants also understood that Christians are responsible to return to God the things that He had given them. This value is based on a theological principle that God takes care of His people, and therefore His people need to give offerings to help others. Even though they are in the midst of the pandemic, God still takes care of them. In this situation God takes care of His people as He took care of them in the Biblical times (Napitupulu, 2021; Zaluchu, 2021). The Old Testament shows that in each act of God's care, His people responded by giving offerings as an expression of gratitude (Packer, 1993; Pfeiffer & Harrison, 2013). For instance, in an occasion after winning a war, the Israelites offered a sacrifice of thanksgiving; in another after a harvest, they organized harvest festivals (Cocstable, 2005). Similarly, in the New Testament, the early Church gave their offerings and raised their thanksgiving when they felt God's care. Even in persecution, the early Church gathered together to worship and give thanks to the Lord (Rumbi, 2019; Sutoyo, 2014). Bentzen (2021) revealed that times of crisis can encourage someone to become more religious and to seek comfort. The



pandemic has in a way caused church members to be steadfast in giving offerings as a form of religiosity.

### ***Cultivation of values as the agent to form reasons behind more revenue from the offerings***

The key concept of giving offerings and returning God's privilege is the successful cultivation of values. Efforts to nurture these values include Bible studies, transformative sermons, and pastoral ministry.

In the previous research by Nuh et al (2019), it was found that Bible study sessions at GKII Tandang were successful in building the congregants' theological understanding. Interviews to church committee members indicated that the congregants' understanding on their responsibility as congregants evolved after Bible study sessions. The informants confirmed this, saying

"Because there is *Kemah Kasih* in each other's homes and the congregation has more trust in God in times of trouble. It is precisely when experiencing difficulties that God feels more present and God's help is real." (YL)

"After participating in Bible study activities, there are additional members of the congregation and the congregation is increasingly aware of the meaning of offering and giving thanks." (FW)

"During the pandemic, more and more congregations are worshipping from home and have come to understand God's love and care. That's why the offerings collected through the Tent of Love worship are more numerous than before the pandemic." (SS)

"Some congregations are more active in fellowship at home." (GES.)

Study sessions through the *Kemah Kasih* program was viewed as a successful way to cultivate understanding on the responsibilities of congregants. Theoretically, a Bible study is a form of education with deliberate efforts through several activities resulting in individual change (Bronkhorst, Meijer, Koster & Vermunt, 2014; Hasugian, 2019).

Transformative sermons themed at responsibility in giving offering and God's ever-present care during the pandemic were apparently understood well by the congregants. Their worry subsided and changed into gratitude because they felt God's care.

The results of the interviews showed that the congregation became less anxious after understanding the sermon that God took care of them during difficult times. This can be seen from the answer of one of the church members that: "After hearing the sermon, I understand that God has bestowed His blessings on us so we must return God's rights." (Rt.) This is reinforced by the explanation of the church committee that

"Because the congregation has understood God's love even though it is little, their members give a little more." (IS)

"After hearing the sermon on God's providence, the congregation has a more mature faith in times of Pandemic." (GAAS)

"Transformative preaching helps congregations have more mature faith in difficult times." (EW Wan)

"The sermon that has been delivered by the pastor helps all the congregation realize to give offerings to God in more quantities when getting more blessings." (Su)



This condition reflects the findings in the research by Nuh et al. (2019) that sermons answering congregants' problems can transform their understanding. McIlwraith (2020) stated that meaningful a sermon menu greatly helped in transforming congregants' lives. According to Griffin (2015) Biblical sermons with broad insight which are relevant with the audience's life and function as an invitation to participate in spiritual discipline, greatly help in transforming one's heart and mind. The themes of sermons delivered pre and during the pandemic in GKII Tandang were meaningful in accordance with McIlwraith and are broadly insightful able to invite the congregants to be involved in spiritual discipline as explained by Griffin.

Pastoral ministry conducted by the pastor through home visitations was one of the church's efforts in cultivating theological values to its congregants. Through the ministry, the pastor gave understanding that God is ever present in His care in various situations. Information from the church committee revealed that the pastor conducted pastoral visits to his congregation. In light of this information, he explained that the visits were conducted in two ways: in-person visits with strict adherence to health protocols and virtual meetings, both held in order to assure the congregation of divine providence. He also noted the positive impact of these visits to the congregation, supported by the congregation themselves in these examples.

"The pastor routinely visited us and it reminds me to be ever grateful. Thank God that during this pandemic, I felt His blessing in my commercial activities, one of which in the form of government help, and thus I gave offerings in more amount than usual." (DR.)

"During the pandemic there was always unexpected blessings, like government assistance. Through my understanding of God's providence in these trying times during pastoral visitations, I gave offerings by my own and not by force." (En.)

"I give offerings when I got unexpected blessings from the Lord." (SY.)

"Since aside of our (sic) earnings from work, we (sic) also got government assistance, the revelation of the providence of God taught by the pastors have helped me in realizing that it is just and proper to set some earnings aside for the church." (DA.)

"Before the pandemic, some gave little, but now, they gave more since they got government assistance. I still gave offerings since I realized that God cared for me during the pandemic." (Su.)

"We realized that we should not grumble in difficult situations, since God cared for us in many ways, like government assistance and retained jobs." (En)

The parishioners were given understanding in the necessity of giving thanks to His care in order to minimize murmurs. This kind of ministry had been conducted before the pandemic, which made the congregants' understanding to be built more deeply. During the pandemic, pastoral ministry through visitations was still held by following a strict health protocol to minimize Covid-19 transmission. Widiyanto and Susanto (2020) stated that pastoral visitation ministry has a role in improving congregants' spirituality. The pandemic can cause a crisis within the congregants' themselves, but then it is pastoral ministry that can help strengthen their faith and express it in the congregation.

### **Research Limitation and Recommendation for Future Researches**

This research was conducted by using qualitative approach on only one local parish of a particular church denomination, and therefore its results are not indicative of a general trend. Hence, future researches with broader scopes which involve greater numbers of church members are needed.





Further quantitative researches are needed in order to test relationships between faith beliefs and almsgiving behavior in the church.

The Church showed its resilience. In any case we read in Matthew 16, when Jesus said to Peter, “And I tell you that you are Peter, and on this rock I will build my church, and the gates of Hades will not overcome it” (Matthew 16:18). Churches that adopted technology had systems set up to help them handle the huge impact of the pandemic, but more importantly, congregants were gracious and caring and sought to give something back to the house of the Lord.

## **Conclusion**

Two main reasons were found to cause higher revenue from the offerings during the pandemic: expressing gratitude and returning God’s privilege. The congregants expressed their gratitude by giving offerings. In spite of their dire economic condition, they gave a portion of several aids they got to be offered to the Lord as a thanksgiving. Research shows that the congregants’ gratitude encouraged them to give consistently, even increasing, church offerings. The congregants also understood that all of their worldly earnings came from God. Therefore, they were encouraged to give offerings during the pandemic, even in an increasing amount. In general terms the impact of COVID-19 on the economy, led to a sharp downturn in employment prospects, some people lost their jobs, and yet the church managed to stay relatively stable through offerings by parishioners. The pandemic affected the way church was attended and how it operated. Yet in the changing circumstances, people still realized they needed to help and give back to God what is ultimately His. The key concept to these things was found to be successful cultivation of values. Several efforts to cultivate theological values include Bible study sessions, transformative sermons, and pastoral ministry. Bible study sessions through the Kemah Kasih program encouraged the development of congregants’ understanding in their responsibilities and in God’s care. Sermons on responsibilities to give offerings and the fact that God still took care of them during the pandemic were apparently understood well by the congregation, which subsided worry and produced gratitude. Pastoral ministry through home visitations became the church’s way to cultivate the understanding on God who takes care of His people in all situations.

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### **Conflicts of Interest**

The author declares no conflict of interest.

### **Disclaimer**

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