

TITHING

Remember this: whoever sows sparingly will also reap sparingly; and whoever sows generously will also reap generously. Each of you should give what you have decided in your heart to give; not reluctantly or under compulsion; for God loves a cheerful giver. II Corinthians 9:6-7

Any church that would honor God and reach its community for Jesus Christ must have clear thinking and systematic teaching on stewardship. Stewardship affects every area of the Christian life; our worship, our study, our service, our giving, and even our fellowship. In other words, our **Time, Talent & Treasure** (tithe). In this paper, we will give focused attention to the regular and systematic giving of tithes and offerings. It must be made clear from the beginning that the giving of money for ministry is God's idea. This is not a clever way of raising capital or financial manipulation. Systematic giving is God's way of honoring Him and reaching the world for Christ. Giving money is as sacred to God as missionary work or participating in praise and worship in our church services. As Christians, we have been chosen to represent Christ as standard bearers. We do not carry a flag or an emblem because our lives are the standard (Hebrews 13:7). As obedient Christians with changed values, our lives have become the standard of Jesus Christ before the world (I Thessalonians 1:6-7).

Our homes, our churches, our communities and our world are looking for men and women who will be a standard for Jesus Christ. Our world needs people who will stand out and live what they believe in such a way that their lives become irrefutable evidence for the existence of God. When we have no one, whose life is a standard, mediocrity becomes the standard.

Let us consider four standards that God would have us hold up with respect to giving.

First: TITHING IS A GODLY DISCIPLINE TAUGHT IN THE WORD OF GOD. There are a variety of viewpoints concerning tithing. However, it is an irrefutable truth that for almost 1500 years God instructed His people to tithe (Gen. 14:17-20). The principle of tithing was before the Mosaic Law (Genesis 28:20-22). Please note that Abraham's grandson had been taught to tithe (Leviticus 27:30-33). Also read Numbers 18:23-26. God holds the spiritual leadership of Israel responsible for the tithe (Deuteronomy 14:22-25).

The Bible teaches that the tithe is a tenth part which belonged to the Lord. It applied to everything, not just some things. It was called "holy" to be set apart for God and God alone. The Israelites considered that giving anything less than ten percent was to "rob God" because the tithe belongs to Him, not to them (Malachi 3:8-10). An early church father,

St. Augustine, said this about the tithes....

Tithes are required as a matter of debt, and whomever has been unwilling to give tithes has been guilty of robbery. Whosoever therefore, desires to secure a reward for themselves, let them render tithes, and out of the nine parts let them seek to give alms.

Another church father, St. Irenaeus, had even a higher view of giving....

The Jews were constrained to a regular payment of tithes; Christians, who have liberty, assign all their possessions to the Lord, bestowing freely not the lesser portions of their property since they have the hope of greater things.

In Malachi 3:8-10 God says, *Bring the whole tithe into the storehouse...do not hold back any of it.* The obedient Jew would not conceive of asking, "should I give seven percent instead of ten", or should I tithe on the "net" rather than the "gross"? Whatever God provided, whether it be cash or goods of any sort, ten percent belonged to God.

Three tithes existed for the people of Israel. One tithe supported the priests and Levites (Numbers 18:21, 24). Another tithe was given for the religious festival (Deuteronomy 12:17-18; 14:23). The third tithe was given for the support of the poor, orphans, and widows (Deuteronomy 14:28-29; 26:12-13). The Levite tithe and the festival tithe were ongoing tithes each year. The poor tithe was given once every third year. This meant that the three tithes actually amounted to an average of 23 percent per year. Although some of the tithes went to support the nation of Israel, the larger portion was for religious, not civic, purpose.

We have already seen that the tithe was given long before the Law of Moses through Abraham and through Jacob. We are not told how far back the tithe existed, but it is very possible that Able, Enoch, and Noah practiced the tithe, just as they kept the Sabbath prior to the Law.

Second: TITHING TEACHES GOD’S PEOPLE OF HIS PRIORITIES. The principle of tithing assumes that all material things, though you may think it belongs to you, actually belongs to God. He holds the deed on your land, your property, your income, and even your life. The tithe is only a tenth of what actually belongs to God. Every time an individual writes a check or gives of his/her hard-earned cash to God, he/she is making a statement, “Christ, I believe you exist and I believe you are Lord. This is my testimony of love and confidence that You are exactly who You claim to be, my Savior and God.”

Honor the Lord with your wealth, with the first fruits of all your crops. (Proverbs 3:9) Three times a year the children of Israel were to bring the first fruits of offering before the Lord. God said, *No one is to appear before me empty handed.* (Exodus 23:15) While the term “tithe” stresses the exact amount of the gift, the “first fruits” emphasized the nature and quality of the offering. The first ten percent was always given to God. This practice made God a priority in a very practical way. A tithe was simply giving to the One whom I actually belonged all along.

Third: TITHING TEACHES GOD’S PEOPLE A SPIRIT OF THANKFULNESS. For the Hebrew people, the tithe was a test and demonstration of obedience, but the voluntary offering was a test and demonstration of love, joy and thankfulness to God. Free-will offerings (Leviticus 22:18-23; Numbers 15:3; Deuteronomy 12:6-7) were contributions beyond the tithes or the first fruits. In Ezra, when the temple needed to be rebuilt, the people were asked to provide a free-will offering (Ezra 1:4-6; 3:5; 7:16, 8:28).

Tithing is the ultimate expression of “thank you, God”. Words become very cheap when there is no sacrifice or cost associated with them. However, when we give God that which we could have used on ourselves in order to express our gratitude, tithing becomes the highest form of praise and thanksgiving. We begin to honor God with our hearts and our lives when we place our wallet on the altar of thanksgiving.

Fourth: TITHING TEACHES GOD’S PEOPLE HOW TO WORSHIP. Perhaps there is no greater devotion than when our worship involves sacrifice. Particularly in our western culture where money has been deified, the giving of the tithe helps us to remember which god we are to be worshiping. Tithing was designed by God to be a statement of our love and devotion to Him. For worship to be meaningful, Christ must have first place in our lives. Knowing this, God has designed that the tithe be given first, that He might be pre-eminent and exalted in our lives. In Matthew 6:19-21, Jesus instructs us, *Do not lay up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. But lay up for yourselves treasures in heaven, where neither moth nor rust destroys, and thieves do not break in or steal, for where your treasure is, there will your heart be also.* When our treasure is in heaven, our heart will be prone to worship our God.

We have desired to show in this paper that tithing is God’s idea and when applied regularly and systematically,

it will yield a great harvest of righteousness and blessing in our disciplines, our priorities, our thankfulness, and our worship. Let us now consider some commonly asked questions about the giving of tithes.

Is the tithe still a biblical pattern for how believers are to give today? For more than 1,000 years, the practice of tithing was so deeply embedded in the Jewish conscience that it is safe to assume that the Jewish Christians, who were instrumental in the formation and policies in the Early Church, continued to give their tithes to the local assembly. In fact, it is clear throughout the New Testament that early believers went far beyond the tithe; even giving their homes and property (Acts 2:45). But their going beyond the tithe did not negate it. We have no indication that early believers ever altered or changed in any way their commitment or obligation to tithes. Grace now allowed believers to give out of love rather than obligation. Grace prompted the believers to realize that all they owned belonged to Christ, even their lives.

The pattern of ten percent, or the tithe, has always been a place to start giving throughout the Old and New Testaments. Christian history concurs with the practice of the tithe as well. Consider once again the previous quotations by Irenaeus and Augustine. Both men saw the tithe as the minimum Christian commitment to stewardship. The ten percent tithe does not substitute for moral law, but is rather a helpful guideline concerning where to begin.

Is the giving of the tithe to the local church biblical? Perhaps a better question would be, “Is giving of the tithe to any organization outside the local church biblical?” In the Old and New Testaments there was only one place to bring the tithe, namely to the local assembly. The Jews brought their tithe to the Levites (Numbers 18:21, 24) and the Christians brought their tithes to the apostles and prophets (Acts 4:34-35). Please note that there is a clear distinction in the Word of God between the mandatory tithe and the voluntary offering of giving alms. Alms were to be given, but they were given above and beyond the basic tithe. The well-known church father Jerome said, “If anyone shall not pay tithes he is convicted of defrauding and supplanting God.” Yet people were encouraged to give alms according to God’s leading and to anyone they desire. The commitment to the local church or local assembly was always first! Then the spiritual leaders were responsible before God to distribute the funds appropriately. Jerome and Augustine believed and taught that it is possible for the New Testament Christians to “rob God” by withholding the tithe from the local assembly, just as it was for Old Testament believers. For at least the first 400 years, the church that Jesus Christ and the apostles established considered the practice of tithing a vital minimum standard for giving.

Many Christians have considered the tithe to the local church legalistic. Let us consider the problem with this type of thinking:

1. Jesus **never taught less than the ten percent** to His disciples. In fact, there is every indication that Jesus continued this powerful principle of honoring and worshiping God through the tithe. The tithe was never intended to be legalistic but rather an appropriate response of love and thanksgiving to the Father.
2. Jesus upheld Old Testament ethics, never contradicted them. It is true that many aspects of the Law were fulfilled in Christ. However, it is unthinkable that Christ would lower the standard of giving established throughout the Old Testament, which was based in an attitude of thankfulness.
3. To say that, “now we are under grace, therefore tithing does not apply to me” is to infer that the Christian has less obligation under grace than the Jews who were under the Law. Since the average Christian in the U.S. only gives two percent of their income to the local church, we

must conclude that the Law was much more effective than grace! It is also to suggest that Christ's cause is less worthy than Judaism and therefore needs less revenue and resources. The opposite is true. Jesus realized that if the church is to prevail against the gates of hell, it must be supported financially. To confuse the local church and the universal church with respect to stewardship, as some are in the habit of doing, is completely absurd. Jews and Christians did not bring their tithes to a "universal" church (mission agencies, Christian organizations, etc.) but to the local church first. All passages in the Bible concerning the tithe refer to a local congregation in a specific place. For instance, in the New Testament the believers brought their offerings to the feet of the apostles. The apostles then distributed the offerings to meet the needs of people both within and outside of the church (Acts 4:32-37). God knew that as the local church goes, so does the universal church and all its affiliates. The tithe was a minimum standard for Christians who had already committed their lives to Jesus Christ.

4. To say that Christians have less of an obligation to the tithe than the Jews suggests that Christians receive less blessings from God than the Jews did and therefore are not required to give as much. When it comes to stewardship, Christ has given us guidelines that surpass the Law (Acts 20:35; II Corinthians 9:6-7). When trying to determine how to give, the tithe is a great place to start.

We believe that tithing is a guidepost. It may be compared to a child taking her first few steps. These steps are not her last, neither are they her best, but they are a fine beginning. So is the tithe. Tithing is for many the toddler's first step of stewardship. It is the training wheels on the bicycle of true giving to the Lord's work.

Written in 1992 by Rev. Mark Warrington and edited by Rev. Bill Orris; Bellingham, Washington

Perhaps the Holy Spirit is speaking to you concerning your giving to the Lord's work here at Faith Covenant Church. May I suggest three ways that might help in your stewardship of finances to our fellowship.

1. **Pattern of consistency...**You may find yourself giving sporadically and therefore have no consistent method of giving. Start by committing your offering every month. Select one Sunday each month or give twice a month depending on your family's income schedule. We often forget that God's House has electric and gas bills, ministry supplies, and other bills that need to be paid consistently every month just like at home. We are all called to be good stewards of our time, talent, and tithe...**make a covenant to be consistent!**
2. **Work towards the tithe (10%)...**To many people the thought of giving 10% of one's paycheck after being familiar with giving "whatever" is very frightening. Start with giving 5% of your paycheck. For instance, if you get paid \$2,000 every two weeks, 5% of your income would be \$100. Giving \$100 twice a month will then become part of your family's budget. After a period of time, you can then go to 7% and finally 10% (\$200 every two weeks). It is not so overwhelming...it is simply obeying God! As His children, we are called to obedience by walking in faith, not by sight (II Cor. 5:7). Remember, our finances belong to God in the first place and we are just following and obeying the One who has redeemed us...our Lord and Savior Jesus Christ!
3. **Tithe for the first time or increase your tithe...**For some of you, radical generosity is (for the first time) giving 10% of your income to the LORD and His work through Faith Covenant Church; for others, radical generosity is increasing your tithe. Remember, the only time God says "Test Me" in Scripture is in Malachi 3:10; *Bring the whole tithe...Test Me in this says the LORD Almighty and see if I will not throw*

open the floodgates of heaven and pour out so much blessing that there will be not enough room to store it.

Amazing Grace,



Col. 3:17

Pastor Bill