

Tithing & Giving

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We are all familiar with the period of the worship service known as the offering. Plates or baskets are passed down the pews and filled with money that comes from the pockets of worshipers. Unfortunately, however, some people find this to be an uncomfortable part of the worship service. Instead of experiencing the joy of giving to God as an act of worship, they experience some measure of inner turmoil. The whole subject of tithing and giving is one they would rather not discuss. But the Bible clearly addresses this issue and identifies it as an ordinary part of the Christian life. For this reason, we must ask the question: what exactly does God require of me in the offering? Let us consider briefly what Scripture says about our duty regarding our financial giving.

The Tithe of the Old Testament

Perhaps the first thing that comes to mind when we consider giving of our monetary resources is the tithe of the Old Testament. What exactly is the tithe? A tithe, in the first place, is a tenth. It is common for many Christians today to speak of “tithing” or giving “a tithe” when, in fact, the amount they are giving is not a tenth of their earnings at all, but some other amount that they themselves have determined. But the word “tithe” means a tenth. And tithes were commanded under the law of Moses in order to provide for the priestly ministry of the Levites. The Levites, you remember, were the one tribe of Israel that did not receive a portion of the Promised Land, for the priesthood was their inheritance (Num 18.24; Josh 18.7). In order to provide for their survival, God appointed the tithe: “To the Levites I have given every tithe in Israel for an inheritance, in return for the service that they do” (Num 18.21). A tenth of one’s regular agricultural increase—the means of survival and gain for the Israelite—was to be set apart as an offering to the Lord: “Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the LORD’s; it is holy to the LORD...And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman’s staff, shall be holy to the LORD.” (Lev 27.30,32) Deuteronomy 14 points out that when these tithes were taken to the Tabernacle, a portion would be eaten before the Lord in joyful fellowship with the Levites and the poor. Far from being a burdensome obligation, the tithe was to be an occasion of jubilant worship and fellowship.

While the tithe was commanded under Mosaic Law, it was, nevertheless, a practice that

predated the Mosaic Law. Two places in Genesis reveal to us that the tithe was an old and ancient form of worship from the days of the patriarchs. Genesis 14:17-24 reveals how Abraham (then Abram) paid a tithe to Melchizedek, a priest of God Most High, giving him a tenth of all the spoils from battle.

And Genesis 28 reveals Jacob freely vowing to God, "of all that you give me I will give a full tenth." (v.22)

What is different about these passages in Genesis, however, is that the tithes offered by Abraham and Jacob are not given in response to any particular laws about tithing. The laws given under Moses were particular to the Levitical priesthood. Nevertheless, both Abraham and Jacob were familiar with the worshipful act of tithing and were pleased to give it as an offering to the Lord.

Giving in the New Testament

It is interesting that the New Testament never commands the tithe for believers in the New Covenant as it did for believers in the Old Covenant. In fact, the only place where it is alluded to is in Jesus' condemnation of the Pharisees that they were careful to keep the tithe of most minute things— "mint and dill and cumin" - yet neglected the weightier matters of the law. Jesus' point is neither a denunciation of the tithe itself nor an assertion that it continues into the New Covenant; rather, he is simply pointing out the Pharisees' hypocrisy as those who thought they had kept the Mosaic Law.

While the New Testament does not make tithing a requirement, it nevertheless says quite a lot about financial giving. In the first place, Paul makes it very clear that it is proper for the ministry of the word to be supported with the resources of the church. The apostle gives some very straight-forward teaching on this topic in 1 Corinthians 9, culminating in v.14: "In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel." Just as in the Old Covenant the Levites were to be provided for so that the priestly ministry could continue, so too in the New Covenant, ministers are to be provided for in order that he might fulfill his vocation and the ministry of the gospel will continue.

Writing to Timothy, Paul quotes some general laws from the Old Testament and applies them to the ministry of the Word: "Let the elders who rule well be considered worthy of double honor, especially those who labor in preaching and teaching. For the Scripture says, 'You shall not muzzle an ox while it treads out the grain,' and 'The laborer deserves his wages.'" (1 Tim 5:17-18) And writing to the Galatians he says, "One who is taught the word must share in all good things with the one who teaches." (Gal 6.6)

But it is not only the pastor's livelihood that a congregation is to support; a congregation must also express the communion of the saints in its use of financial resources. Near the end of his letter to the congregation in Rome, Paul

tells of his plans to deliver collected funds for the poor Christians in Jerusalem: *“At present, however, I am bringing aid to the saints. For Macedonia and Achaia have been pleased to make some contribution for the poor among the saints in Jerusalem. They were pleased to do it, and indeed they owe it to them. For if the Gentiles have come to share in their spiritual blessings, they ought also to be of service to them in material blessings.”* (Rom 15.25-27; cf. 1 Cor 16.1-4)

To this end, every Christian should be mindful of his or her responsibilities in supporting the budget of the congregation to which he or she belongs in order that the aforementioned needs are being met.

So, how much am I to give?

If the compulsory Levitical tithe was particular to the Levitical priesthood and the New Testament does not explicitly command a strict 10% of one’s income, just how much should the believer give? Paul gives us at least three important guidelines. But notice that, for Paul, the question of how much we should give is never be separated from how we should give. Giving is an act of worship and a spiritual matter. Thus, we should consider carefully the following:

1. Give freely and cheerfully.

Paul says that “Each one must give as he has made up in his mind, not reluctantly or under compulsion, for God loves a cheerful giver.” (2 Cor 9.7). There is no prescribed fixed amount that a family should give. The amount that you contribute to the needs of your congregation is something that only you can decide. But however much you give, do not give to the work of the kingdom out of any sense that you have been pressured to do so. Give cheerfully or do not give at all. As T. David Gordon has put it: *“God loves the one who gives cheerfully, and if God has not yet cheered your heart with the gospel, so that you delight to think you can contribute to the gathering and the perfecting of other saints, work on that issue first.”*

2. Give consistently.

Again, in his correspondence with the Corinthians, Paul gives us direction. He says that “on the first day of every week, each of you is to put something aside and store it up, as he may prosper” (1 Cor 16.2). Establish setting aside a certain amount of your resources for the work of the kingdom, just as you would anything else in your monthly budget and financial planning. While 10% is not a requirement for the Christian in the New Covenant, it is nevertheless an excellent guideline. Once again, we look back to the example of Abraham and Jacob who were both familiar with and pleased to participate in this method of giving. But whatever amount we decide to give, we are, according to the apostle Paul, to do so with consistency on a weekly (or monthly) basis.

3. Give as the Lord prospers you.

Notice those last words in Paul's command above: "as he may prosper." In other words, our giving should be in proportion to what God, in his providence, has given us. As God is pleased to increase the amount of our income, so should our giving increase accordingly.

We must remember that all of our resources come from God and, therefore, are properly his. He has merely made us stewards of his resources. As Paul says, "What do you have that you did not receive? If then you received it, why do you boast as if you did not receive it?" (1 Cor 4.7) Likewise, Jesus warns in Luke 12.48, "Everyone to whom much was given, of him much will be required." The question every Christian must ask himself in this regard is: Am I being faithful with what God has entrusted to me?

In his Sermon on the Mount, our Lord said, "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 where thieves do not break in and steal. For where your treasure is, there your heart will be also." (Matt 6.19-21) What we do with our resources is a deep reflection of what is genuinely valuable to us. Do we consider our giving an investment in the kingdom? Not an investment to reap financial reward here on earth or hope for a bigger mansion in heaven (as the health-and-wealth/prosperity gospel teachers would have people believe), but an investment in the advancement of the gospel and the edification of God's people until the Lord's return. As those who have been justified and adopted by virtue of the person and work of Christ, we are already abundantly blessed! We already have "an inheritance that is imperishable, undefiled, and unfading, kept in heaven" for us. We are, therefore, to be heavenly minded with our resources in this life. Thus, as we have opportunity to worship the Lord with the offering each week, may each of us experience the joy of giving and seek to bring him glory with everything he has entrusted to us.