

*How should Christians respond to teachers who believe in*

# Tithing?

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# Tithing

**“And Azariah the chief priest of the house of Zadok said to him, “Since the contributions began to be brought into the house of the LORD, we have had enough to eat with plenty left over, for the LORD has blessed His people, and this great quantity is left over” (2 Chronicles 31:10).**

## **Preface:**

Every Sunday a major part of worship is the giving of tithes and offerings. In an effort not to allow myself to, as has been said, tiptoe through the tithers, I have made it a point not to know who gives how much. I do know, however, that churches in general do not tithe. And inasmuch as if we were not a loving church, or a knowledgeable church, or an evangelistic church (or in any other way not a faithful church) I must stop from my present course of action and deal with this shortcoming in the body.

## **I. Tithing -- How Much and to Whom?**

Is giving to be determined by sentiment and impulse, or by principle and conscience? Does God leave the physical welfare of His church and it's work to an undefined spirit of gratitude and generosity, or has He definitely specified His own standard and particularized what portion of His gifts are due Him in return? Does God have a specific plan for His church in regard to: Missions, staff,, feeding the hungry, having a place to congregate, education, clothing the naked, everything from Sunday School supplies to the chairs we're sitting on to the speakers to having to tell a brother “I know you need \$50.00 but we just don't have it.”

## **Dangers in Impulse Giving**

Are the scriptures silent on this, basically leaving it up to every persons whim or as the perfect Spirit leads our depraved nature. There are some inherent dangers in sentiment and impulse giving:

You can mistakenly give more than you're capable of giving. People give to the point where they find themselves in a financial bind and are unable to be responsible with what God has entrusted to them in providing for their household. You can also be tempted to give less than you're capable of giving. In a desire to be frugal there is a temptation to become miserly. This is not profitable for the work of the church nor is it a good example of stewardship with the blessings God has bestowed upon His children.

In impulse giving there is a danger of giving through guilt and manipulation. Those who are governed by sentiment find themselves victimized by anyone who has a winsome shpeel. They find themselves giving in a manner devoid of deep thought, patient prayer and Biblical study. Although there is a time to act in urgency, this is clearly the exception to good stewardship and wise giving. Impulse and sentimental giving also results in giving to the wrong organizations or people. The richest so-called Christians in

America are televangelists and other high profile guilt manipulators. These clouds without rain promise gifts from God for people who are willing to support their ministries. They feed on the church's lack of knowledge of the scriptures and those who give through sentiment and impulse.

I intend to teach something that I think we all already know. The scriptures teach tithing (the word means tenth). One man left our church before I had the chance to finish my thought. Please give the entire series consideration. I will show three things: That the tithe was before the law. That the tithe was incorporated in the law. That tithing is more obligatory on the saints of the New Covenant than it was on God's people in the Old Covenant.

I strongly suggest you take notes and prayerfully consider what I am teaching. It runs contrary to the behavior of most people in the church. We do have tithers in this church and they will not be challenged by this teaching, those who do not tithe, however, will have either their theology challenged, their behavior challenged or their faith stretched in regard to this matter.

## **Tithes and Offerings**

The amount is spelled out in the word itself. The church has held the term 'tithe' (which means tenth) for two thousand years which counts for something. Tithes and offerings has been the historical disposition of the church. They didn't keep the term simply because it had a nice ring to it. It is with a tenth of the income of it's membership that the church is to be run. This assures a number of things:

That those who have small incomes are capable of giving as generously as those who have larger incomes; That those who have larger incomes are not manipulated into giving more than their fair share; That people are not deemed more or less valuable based upon the amount they give since all are to give an amount that is equal in the eyes of God.

## **II. Tithing Before the Law**

It has been suggested that tithing was just done during the Mosaic Economy. This is not the case. There was a tithe before Moses received the law. We read of Abraham tithing to Melchizedek in Genesis 14:

**“And blessed be <sup>1</sup>God Most High,Who has delivered your enemies into your hand.” *“And he gave him a tenth of all” (Genesis 14:20).”***

We also read of Jacob tithing in Genesis 28:20-22. The point of this is that although, it is not explicitly commanded prior to the law, it was in fact the expected and practiced behavior of the faithful<sup>1</sup>.

In the law, however, the tithe was explicitly commanded.

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<sup>1</sup> We don't see sacrifices explicitly commanded before the law either but it was the practice of faithful Abel.

**“Thus <sup>a</sup>*all the tithe* of the land, of the seed of the land or of the fruit of the tree, is the LORD’S; it is holy to the LORD. 31 ‘If, therefore, a man wishes to redeem part of his *tithe*, he shall add to it one-fifth of it. 32 ‘And for *every tenth* part of herd or flock, whatever <sup>a</sup>passes under the rod, the tenth one shall be holy to the LORD. 33 ‘<sup>a</sup>He is not to be concerned whether *it is* good or bad, nor shall he exchange it; or if he does exchange it, then both it and its substitute shall become holy. It shall not be redeemed.”<sup>34</sup> <sup>a</sup>These are the commandments which the LORD commanded Moses for the sons of Israel at Mount Sinai” (Leviticus 27:30-34).**

### **Doesn’t All Money Belong to God?**

Some might say all our money belongs to God and I agree. But people who say this miss the whole notion of consecration or that some things are set apart for sacred and special use. Though all our money does belong to God, a tenth is set apart as holy. Though all our time belongs to God, He determined one day in seven as Holy or separate. Though all our words belong to God, our prayers and worship are consecrated. Though all we eat belongs to God, communion is a holy and sacred meal.

Others object that the Old Testament required more than a tenth. In some respects the tithing was a form of taxation by which the society itself was run. It was more like 23%. If we were to discuss the amount of giving that should be used to run a society we would address that issue. But we’re not discussing the running of a society but of the church – or in the Old Covenant, the priesthood. So we will stick to the tithe that Abraham, Malachi and Jesus, Paul and the author of Hebrews speak of. But I would like to make one observation: People wonder how they would do if we fell under persecution in today’s world. Paying 40% in taxes (which may very well be the result of unfaithful giving by the church<sup>2</sup>) might be considered a mild form of oppression, making it all the more difficult to tithe. This may be a little barometer for us.

### **III. Tithing in the Law**

This may be most obvious but it bears examining because of the events surrounding faithful tithing: Tithing was a part of the revivals under King Hezekiah and also during the time of Nehemiah.

**“He ordered the people living in Jerusalem to give the portion due the priests and Levites so they could devote themselves to the Law of the LORD. <sup>5</sup> As soon as the order went out, the Israelites generously gave the firstfruits of their grain, new wine, oil and honey and all that the fields produced. They brought a great amount, a tithe of everything. <sup>6</sup>**

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<sup>2</sup> I suggest this because the government is now seeking to take responsibility for that which to which the church was called, e.g. feeding the hungry, clothing the naked, etc. The government does this poorly and at a great expense.

**The men of Israel and Judah who lived in the towns of Judah also brought a tithe of their herds and flocks and a tithe of the holy things dedicated to the LORD their God, and they piled them in heaps” (2 Chronicles 31:4-6).**

Faithful tithing Resulted in blessing,

**“And Azariah the chief priest, from the family of Zadok, answered, “Since the people began to bring their contributions to the temple of the LORD, we have had enough to eat and plenty to spare, because the LORD has blessed his people, and this great amount is left over” (2 Chronicles 31:10).**

Also Nehemiah,

**“Moreover, we will bring to the storerooms of the house of our God, to the priests, the first of our ground meal, of our grain offerings, of the fruit of all our trees and of our new wine and oil. And we will bring a tithe of our crops to the Levites, for it is the Levites who collect the tithes in all the towns where we work” Nehemiah 10:37).**

I am not suggesting at this point that God was or can be bought off with money in such a way as to reciprocate. What I am suggesting is a very axiomatic (self-evident) blessing. If people are generous, loving and giving, the society in which they live will be a better society to live. There are similar axiomatic blessings for any form of obedience.

I would also like to point out that a tithe is different than an offering. This can be seen in a number of Old Testament passages including Exodus 36:3, Numbers 15:3; 29:39, Deuteronomy 12:17, etc. Paul makes a distinction between a tithe and an offering in 1 and 2 Corinthians. In 1 Corinthians 9:8 Paul writes regarding the support of the pastor (the local church one attends) and appeals to the law. Paul argues that New Covenant pastors should be supported the same way as Old Covenant Priests which was a tithe. In 2 Corinthians 9:7 Paul talks about giving as we have purposed in our hearts and in 2 Corinthians 8:8 actually says, “I speak not by commandment.” What is the distinction between Paul’s attitude toward giving in 1 and 2 Corinthians? In 1 Corinthians he writes about supporting your local church or pastor, in 2 Corinthians he writes concerning the support of other churches (specifically the poorer Jerusalem churches). 1 Corinthians is a tithe, 2 Corinthians is an offering. Arther Pink states,

**"Giving comes afterwards. The tithe is the Lord's. That is His. That is not yours to give at all; that belongs to the Creator. You have not begun to give until you have done your tithing."**

**An Exposition of Malachi 3**

One of the best known passages in scripture which addresses the tithe is Malche 3. In this chapter we learn that a tithe was required for a people wishing to return to God. Let's take a quick look at this chapter:

Alluding to John the Baptist announcing the coming of Christ and the new covenant.

**“See, I will send my messenger, who will prepare the way before me. Then suddenly the Lord you are seeking will come to his temple; the messenger of the covenant, whom you desire, will come,” says the LORD Almighty” (Malachi 3:1).**

The presence of Christ is a refining fire. It burns that which is corrupt and refines the gold and silver.

**“But who can endure the day of his coming? Who can stand when he appears? For he will be like a refiner’s fire or a launderer’s soap. <sup>3</sup> He will sit as a refiner and purifier of silver; he will purify the Levites and refine them like gold and silver. Then the LORD will have men who will bring offerings in righteousness” (Malachi 3:2-3).**

Because of the refinement, the offerings will again be acceptable.

**“He will sit as a refiner and purifier of silver; he will purify the Levites and refine them like gold and silver. Then the LORD will have men who will bring offerings in righteousness, <sup>4</sup> and the offerings of Judah and Jerusalem will be acceptable to the LORD, as in days gone by, as in former years:” (Malachi 3:3-4).**

The Lord is a two-edged sword.

**“So I will come near to you for judgment. I will be quick to testify against sorcerers, adulterers and perjurers, against those who defraud laborers of their wages, who oppress the widows and the fatherless, and deprive aliens of justice, but do not fear me,” says the LORD Almighty (Malachi 3:5).**

The preservation of His people to bring in the Christ.

**“I the LORD do not change. So you, O descendants of Jacob, are not destroyed” (Malachi 3:6).**

How do people return to God?

**Ever since the time of your forefathers you have turned away from my decrees and have not kept them. Return to me, and I will return to you,” says the LORD Almighty. “But you ask, ‘How are we to return’ Malachi 3:7)?**

Cease from robbing Him by not tithing.

**“Will a man rob God? Yet you rob me. “But you ask, ‘How do we rob you?’ “In tithes and offerings. <sup>9</sup> You are under a curse—the whole nation of you—because you are robbing me” (Malachi 3:8-9).**

When the church refuses the tithe it is robbing God.

Test God and see what He will do.

**“Bring the whole tithe into the storehouse, that there may be food in my house. 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 you will not have room enough for it” Malachi 3:10).**

He promises a change in the actual course of events.

**“I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit,” says the LORD Almighty. <sup>12</sup> “Then all the nations will call you blessed, for yours will be a delightful land,” says the LORD Almighty” (Malachi 3:11,12).**

Some question the validity of being blessed by obeying God.

**“You have said harsh things against me,” says the LORD. “Yet you ask, ‘What have we said against you?’ <sup>14</sup> “You have said, ‘It is futile to serve God. What did we gain by carrying out his requirements and going about like mourners before the LORD Almighty? <sup>15</sup> But now we call the arrogant blessed. Certainly the evildoers prosper, and even those who challenge God escape” (Malachi 3:13-15).**

It is a matter of whether we want to fear God and honor His name.

**“Then those who feared the LORD talked with each other, and the LORD listened and heard. A scroll of remembrance was written in his presence concerning those who feared the LORD and honored his name” (Malachi 3:16).**

God will divide and spare His own.

**“They will be mine,” says the LORD Almighty, “in the day when I make up my treasured possession. I will spare them, just as in compassion a man spares his son who serves him” (Malachi 3:17).**

There will be a distinction between those who serve God and those who do not.

**“And you will again see the distinction between the righteous and the wicked, between those who serve God and those who do not” Malachi 3:18).**

#### **IV. Tithing in the New Covenant**

Finally we see that tithing is still the common practice in the new testament. There are Old Covenant ceremonial laws that are repealed by the New Testament. It is critically important for Christians to realize that they do not have the option to arbitrarily repeal laws on their own. Only God can make law and only God can repeal a law.<sup>3</sup>

Tithing was not repealed by Jesus. He had a perfect opportunity

**“Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others” (Matthew 23:23).**

In Mark 7 we read of Jesus repealing an old testament law.

**“After he had left the crowd and entered the house, his disciples asked him about this parable. <sup>18</sup> “Are you so dull?” he asked. “Don’t you see that nothing that enters a man from the outside can make him ‘unclean’? <sup>19</sup> For it doesn’t go into his heart but into his stomach, and then out of his body.” (In saying this, Jesus declared all foods “clean.”)” (Mark 7:17-19).**

Again, Paul uses the Old Covenant tithe as a model for New Covenant giving.

**“Don’t you know that those who work in the temple get their food from the temple, and those who serve at the altar share in what is offered on the altar? <sup>14</sup> In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel” (1 Corinthians 9:13,14).**

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<sup>3</sup> With some laws it is very hard to determine whether or not they are still standing. We must realize that the laws that are fulfilled by Christ in such a way as to no longer be binding were laws that typified His work, e.g. animal sacrifice. Tithing did not typify the work of Christ.

Notice in verse 14 the use of the phrase, “in the same way.” One must ask in the same way as what? The seemingly obvious answer is the same way as those who work in the temple.

## Hebrews 7

Finally we see the main point of Hebrews 7:1-10 being the greater obligation to give under the new covenant than under the old. The author of Hebrews actually uses tithing as the example of this principle.

Abraham, the father of the promise, the father of all Israelites, gave a tithe.

**“FOR this Melchizedek, king of Salem, priest of the Most High God, who met Abraham as he was returning from the slaughter of the kings and blessed him, 2 to whom also Abraham apportioned a tenth part of all *the spoils*, was first of all, by the translation of *his name*, king of righteousness, and then also king of Salem, which is king of peace” (Hebrews 7:1,2).**

The tithe was given to a ‘type’ of Christ.

**“Without father, without mother, <sup>a</sup>without genealogy, having neither beginning of days nor end of life, but made like <sup>b</sup>the Son of God, he abides a priest perpetually.<sup>4</sup> Now observe how great this man was to whom Abraham, the <sup>a</sup>patriarch, <sup>b</sup>gave a tenth of the choicest spoils” (Hebrews 7:3,4).**

In the old covenant the tithe was from Jew to Jew, brother to brother.

**“And those indeed of the sons of Levi who receive the priest’s office have commandment in the Law to collect a tenth from the people, that is, from their brethren, although these are descended from Abraham” (Hebrews 7:5).**

Tithing to Melchizedek was a greater call.

**“But the one <sup>a</sup>whose genealogy is not traced from them <sup>b</sup>collected <sup>1</sup>a tenth from Abraham, and <sup>b</sup>blessed the one who ‘had the promises. <sup>7</sup> But without any dispute the lesser is blessed by the greater” (Hebrews 7:6,7)**

The Old Covenant tithe was to men who die, the New Covenant tithe is to Him who lives.

**“And in this case mortal men receive tithes, but in that case one *receives them*, <sup>a</sup>of whom it is witnessed that he lives on. <sup>9</sup> And, so to**

**speak, through Abraham even Levi, who received tithes, paid tithes, 10 for he was still in the loins of his father when Melchizedek met him” (Hebrews 7:8-10).**

It is reasonable to conclude from this passage that any understanding of grace that would cause our behavior to be poorer than it would be under the law is a misunderstanding of grace. Of this passage Pink states,

**“As grace is more potent than law, as love is more constraining than fear, as the Holy Spirit is more powerful than the flesh, so our obligations to tithes are greater, for we have a deeper incentive to do that which is pleasing to God...as the priesthood of Christ is superior to the priesthood of Aaron, so are our obligations to render tithes to Him.”**

#### **Note: Para-church**

A word in regard to splitting up the tithe with missionary or para-church organizations. There is no biblical precedent for this type of giving. It is antithetical to the goal of most para-church<sup>4</sup> organizations since it is their desire to come along side and help the church. This type of giving should be considered an offering and not a tithe.

**Pink writes, “Giving comes afterwards. The tithe is the Lord’s. That is His. That is not yours to give at all; that belongs to the Creator. You have not begun to give until you have done your tithing.”**

#### **V. Practical Reasons/Suggestions.**

Driving down the street the other day I realized that I had forgotten my wallet which holds my drivers license. Since it is the law to have a drivers license and since Christians are called to obey the law, I was not where I should have been. However, it would have not been very prudent of me to stop my car in the middle of the freeway and walk home (since this would be jaywalking). What was required was a well thought out plan to correct the problem. There are many people in the church who have so extended themselves that the idea of tithing is unthinkable. This is not where we, as Christians, should be. We need to plan in such a way as to correct the problem. Here are some suggestions:

Make a target budget and include the tithe. Work toward that budget responsibly. Examine your records at the end of the year to see if you’re in fact tithing. Bring all your finances under the prayerful responsible, prudent care of the Lord. Don’t give under compulsion, guilt or any other ungodly and manipulative impulse. Search the scriptures and be faithful to be a doer of the word and not merely a hearer.

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<sup>4</sup> There is some question as to whether para-church organizations should exist at all since there is no mention of a para-church function in scripture.