

Truth in Tithing

It is an understatement to say that we are in tough financial times. One report recently stated that the cost of living has gone up by 60%. Some have experienced their bonds and interest rates shoot through the roof till they can no longer pay. Taxation in South Africa is amongst the highest in the world, food prices are soaring and everything just seems to keep going up. For the Christian, there is an added variable: giving to God's work. Giving to God is often called tithing. How many people are struggling to make ends meet, while at the same time, are committed to giving 10% of their income to their church? Others are teaching that if you give an amount, God will return ten times that amount, and so make people effectively 'invest' in God for selfish returns. There is so much confusion abounding today on the issue of tithing. Many good people teach simply what they have learnt from others. Others knowingly teach falsehoods for selfish gain, to simply enrich themselves. Some, lacking in faith, and sceptical of the saints, believe that unless they coerce believers to give, the work will not have the means to continue. In difficult financial times, it is crucial that we know what the Bible says on these issues. We cannot be ignorant on the issue of giving. For many, our very ability to put food on the table is at stake. Today we want to look at Getting the Truth Back into Tithing.

To start off with, it's important to note that there is a distinction between Old Testament tithing and New Testament giving. We do not have the time to look at all the verses in Hebrews and Galatians that show that the Old Covenant has been passed away with its ceremonial and religious laws, traditions and rituals. Suffice it to say, that if you are not presenting a lamb for your sins, then you also believe that the New Covenant has taken the place of the old. Well, one of the laws of the old covenant given to Israel was the law of tithing. A tithe means a tenth. Every Jew had to give 10% of his crop and his produce and of all he had. He gave what was called a Levite's tithe. Do you remember that the nation Israel, when they settled the land, gave no land to the Levites, by God's command? The Levites were the priests, and were to have no earthly inheritance. Therefore, the rest of the nation was to support them. Essentially, Israel was a theocracy, a nation ruled by God, administered by the priests. The Levites were in many ways, the government of Israel.

So when you gave your 10% each year you gave it to the government for the care of the country, the nation. Secondly, you gave another 10% every year, which was for the festivals and the religious convocations of the nation.

So, you paid 10% to the Levites to support them as they operated in behalf of God in the government; you paid 10% to take care of the national festivals, of which there were many. Then you paid another 10% every third year, which went to the poor and the widows. So if you broke that down, you are at about 23.3% per year. Now what that was, was an income tax system. That was a system of taxation to fund the government and its religious activities and its welfare needs.

So, when you say, we need to pay tithes like they did in the Old Testament, make sure you are consistent and pay around 23.3%. Furthermore, Israel had profit-sharing plans. For instance, you were to leave parts of your crop for the poor, the corners, you were to have a year where there was no harvest, and all were free to take and eat and so on. This

all adds up to well over 25% of your income. So, when we are interpreting the Bible literally, historically and grammatically as we should, it is clear that a tithe was the equivalent of taxation for the Israelite. It was mandated, it was for the support of the priesthood, the poor and the nation as a whole.

Now, when we get into the New Testament, nowhere are we told to tithe. Nowhere is there a command to give the 23,3% of your income for the support of the nation Israel. Let's quickly add, that it is still the law for Christians to pay their taxes to their nation's government! (Romans 13:6) But NT giving is not taxation.

However, there is much teaching what is better termed New Testament giving. There is much falsehood taught on giving today, and it usually comes out of using the Old Testament laws of tithing to teach believers who are in the New Covenant about giving. The Old and the New are in harmony, they do not contradict. But remember, the New has fulfilled the Old, and therefore just as we do not present animal sacrifices or observe certain feasts anymore, so the religious law of tithing is not for the believer either. Many will say, what about Abraham? He paid tithes to Melchisedek before the Law was even given! Tithing is an eternal principle! Well, Abraham also made animal sacrifices to God, must we do that too? No, it is clear that **giving** is the eternal principle, a principle rooted in God Himself, but the practice of a tithe was very culturally bound. People often showed their deference to a ruler in that period by giving them ten percent of their goods as an offering.

Another Scripture which often pops up when tithing is taught is Malachi 3:8,10: "Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. ⁹Ye *are* cursed with a curse: for ye have robbed me, *even* this whole nation. ¹⁰Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that *there shall not be room enough to receive it.*" Remember, again, this was a nation that was to be taxed for the support of their priests. This was a command. That is why God could say they had **robbed** Him, because they were commanded to give, and had simply disobeyed. But this is not God saying to the NT believer, ye have robbed me. If you do not give me a birthday present, a free-will gift, it would be rather strange if I approach you and say, 'you have robbed me'. But if you owe me rent every month, and you don't pay it, the statement is quite valid. There is a principle to be taught here even to believers in the New Covenant, rebuking the selfishness of believers, of hoarding their goods when they could be giving to God. But it is not a verse, strictly speaking, that teaches on NT giving, since it is not yet in the New Testament.

New Testament giving is not tithing, strictly speaking, though some might call it by that name for simplicity. I don't think it is a good name, because it conjures up thoughts of what tithing is, and NT giving is different.

The guiding principle as we look at NT giving is: **God does not need your money, but you do need God.**

The real proof text is 2 Corinthians 8 and 9. Here Paul teaches the Corinthians about NT giving, using the example of the saints at Macedonia. The first thing we learn about NT giving is

N.T. giving involves a lot more than your money. (8:5) These Macedonians first gave of themselves. That's the key, and the starting point. Verse 12 tells us that God looks at the willing heart and mind as a pre-requisite to accepting the offering of money. See, Scripture teaches that everything we have and own is God's as believers. I Corinthians 6:19 tells us we are bought with a price and belong to God. Romans 12:1 reads: "I beseech you therefore, brethren, by the mercies of God, that ye present your bodies a living sacrifice, holy, acceptable unto God, *which is* your reasonable service." Paul tells us that we are to present our very selves before God every day. All that we have and are belongs to him already. NT giving involves our body, mind, spirit, time, talents, plans, ambitions, possessions, family, children, relationships, money, future, health, job, home, everything. NT giving starts by acknowledging that it's all His anyway. Someone said that the attitude should be, "Lord I am giving you 2 hours of my time. But if you need the other 22, they're yours already, and I'm willing". The same applies to our finances, after all, whose money is it anyway? So before we even think about giving financially, we must see that we are giving of ourselves. God owns it all already. Why goes He want us to give? He does so in order to teach us His heart, which is one of giving. (John 3:16). Everything in our Christian lives is structured training to conform us to the image of Christ. NT giving, teaches us very clearly the heart of Christ, who gave His very self for us. 2 Corinthians 8:9. When we practice NT giving we experience and imitate Christ, which glorifies God, 2 Corinthians 9:13. I am somewhat amused when I hear people teaching that God must prosper you so that you can fund the kingdom. To me, that's like Bill Gates giving his managers each a million dollars so that they can contribute towards his company. No, God owns it all anyway, His kingdom is not dependent on your or my money. God chooses to use it, when we give it, but there is no way God's work and purposes will grind to a halt because of a shortage of funds. More often than not, people who say this do so to justify their desire to be rich, and prefer to claim they are conduits for God to bless the kingdom and then logically teach that God must make us rich so He can expand the kingdom. It's a nice try, but it still boils down to this teaching of God must and definitely will make you rich, which is not Scriptural. However much God gives us, it's all part of our individual stewardship for which we must give account and through which we learn more of God and how to imitate and obey Him.

The second principle we learn from 2 Corinthians is

N.T Giving is voluntary and cheerful (9:7). The Macedonians gave willingly, and Paul exhorted the Corinthians to do the same. He was not speaking as a command v8, but as a principle of Christlikeness. Again v11-12 speak of willingness. V7 of chapter 9 is the clincher, not grudgingly, literally, not out of heaviness or pain, nor necessity, literally 'duty, obligation'. Paul says, this is how you must **not** give. Feeling like you must, feeling like you have been pressured into doing it, even feeling like it is your duty, and without it the church will fail. The church will not. To give either reluctantly, or out of the heavy constraint of a human law does not match the NT description of giving. The verse says, God loves a cheerful giver. *Cheerful* in the Greek is where we get our English word hilarious. It speaks of great joy, and gladness in doing it. Less than that fails the test

of NT giving. An example might be the fact that when Israel was asked to provide materials for the Tabernacle, they brought willingly, and they ended up with too much. That was different from the tithe, which was mandated, and all had to give whether they felt like it or not.

Under grace, we do not tithe legalistically, but we give because we love the Lord (2 Cor 5:14). Do you think God would ask less love, less faith, and less cheerful giving from a N.T. Christian than from a Jew under the Law? Tithing, for the Christian, is not a matter of bondage, but a celebration. The carnal man obeys out of fear, guilt and conscience, the Spirit-filled man out of gratitude, humility and love. Let us say something about voluntary and mandated. The law required that the Israelite give, whereas NT giving is said to be voluntary. At the same time, verses like I Cor 16:2 seem to make giving a command. How do we harmonise these two thoughts? Remember, grace does not mean we don't have commands anymore. Grace does not mean that there are no more commands, or even, no law by which we live. In our dispensation, we live by the law of love, love for God, and our neighbour, fulfilled in Christ, and expressed through us by the Holy Spirit as we obey the Word. Romans 13:8: "Owe no man any thing, but to love one another: for he that loveth another hath fulfilled the law.", that's our debt, that's what we owe and are obligated to do. It seems almost like a paradox, love, which is voluntary, and yet it is a debt. Likewise, the Bible says we are free in Christ, and yet our freedom is absolute slavery to the will of Christ.

The requirement for supporting Israel with 23,3 % of your income has changed. God's requirements of perfect righteousness haven't changed. Perfect righteousness or Christlikeness includes voluntarily giving to God. Think of it as a small circle inside a bigger circle. The big circle is the command to be like Christ, inside that circle is the voluntary, free-will giving to the Lord. So I am commanded to be Christlike, which includes voluntarily giving as I purpose in my heart to God.

Consider also that giving is to be consistent. If I am to give my body to God, when am I to do this? When I feel like it? Can I say, well, giving is voluntary, and so today I will give my body to fornication, and tomorrow to God? Obviously not. The love of Christ and His status as my lord constrains me to give consistently. Likewise with giving financially.

The third principle from 2 Cor is that

NT giving is personal and purposeful 9:7

The word *purpose* carries the idea of bringing forward, of a personal choice made according to personal needs. NT giving is not based on what others are giving. Nor is it to be mandated by anyone from the pulpit. Scripture tells us that it is to be what a man purposes in his heart. As we'll see in a moment, though, to be selfish and stingy will come back upon you. But nevertheless, NT giving is left to the individual to decide between him and God. Realise also then that purposeful giving means something that is planned or thought out. The idea of an OT tithe at least shows a believer that giving should be thoughtful and planned. Reaching into your pocket to see what you might have there among your loose change doesn't speak of purposeful giving. This is why a percentage amount is a useful practice. Many Christians, including myself, practise a ten percent offering as a guide. Without that kind of structure, we tend to become undisciplined and erratic in our giving. A percentile focuses and fixes us. Let me also add, as Ecclesiastes 5 teaches, don't vow a vow to give an amount to God if you don't

believe you'll make it. That's not faith, unless God has clearly led you that way. That can just be reckless bravado, which will cause you to doubt, unnecessarily struggle and worse, break a promise to God. Rather don't vow, or vow an amount you can reach, even if it is a sacrifice.

By the way, Ananias & Saphira's sin in Acts 5 was not that they tithed less than they should have, it was that they lied to the Holy Spirit by keeping back what they claimed they had given. They essentially stole from God.

NT giving is gracious and sacrificial (9:6-8)

Because NT giving is not mandated, but is sacrificial, the carnal side of man may seek to abuse it and give very little. Well, Scripture answers this by saying that true giving, since it's motivated and empowered by grace will itself be gracious and sacrificial. Grace motivates sacrifice. When Paul finished describing the benefits of salvation in Rom 1-8, he says in Romans 12:1: "I beseech you therefore, brethren, by the mercies of God, that ye present your bodies a living sacrifice, holy, acceptable unto God, *which is* your reasonable service" Give, because God has given. We love Him, because He first loved us. God's grace causes a response in us which want to give, and give lovingly. David told Araunah in 2 Samuel 24 that he did not want to present an offering to God that cost him nothing. He understood that that greater the personal cost, the more dramatic the statement of love. That's why Paul ends off this section by saying 'Thanks be to God for His unspeakable gift'. The gift of Christ was the greatest expression of love, because it cost God what was dearest to Him, is own Son. The Macedonians gave out of their deep poverty, v2, clearly a sacrifice. When we sacrifice, we also learn to walk by faith, not by sight. (Matthew 6:25-34). Like we said, God doesn't need our money, but we need God. Sacrificial giving clearly shows that our dependence is not on our bank balance or salary, but on God.

Furthermore, Paul points out that if we sow sparingly, we'll reap sparingly. God will reward those who give to Him. This principle of sowing and reaping is repeated in Galatians 6:6-8. But at the same time, let us avoid this false 'give-to-get' mentality, "I'll give to God, so He'll give back to me". That's not giving, that's swapping. Or worse, that's investing or gambling. Real giving gives with no thought of return, and is doubly blessed when the recipient returns the love. Just as we don't obey God solely to earn rewards in heaven but out of love for Him; likewise if we are giving to get God to repay us we have missed the boat entirely. By giving to God, or sowing, we get our focus off the earthly riches, and focus on the eternal (Matthew 6:19-24).

Let me add, that being freed from the tithe does not mean we are merely free to give *less* than a tithe. We are also free to go *beyond* the tithe. We are free to voluntarily give more than God required of His nation Israel.

NT Giving Begins in the local church (I Corinthians 16:2)

There is absolutely nothing wrong with supporting other works or good causes. However, I think it Scriptural to say that NT giving should be brought to the storehouse of our local church to begin with.

NT giving is practical

The primary principle in giving is to understand, God doesn't need your money, but you need God. However, God meets needs through his people. Paul was emphasizing NT giving to the Corinthians because there were practical needs to be met. Giving has practical benefits just as in the OT, the giving met the physical needs of the Levites, so NT giving meets the physical needs of those who are the full-time pastors and workers in the ministry. I Cor 9:14; I Tim 5:18. Likewise, the support of missionaries. Philippians 4, often misquoted, is Paul's assurance that God will supply the needs of the Philippians due to their faithful support of missionaries. Also, there are often the needs of those who cannot support themselves and have proven faithful in the churches e.g. faithful widows (I Tim 5), that our monies should support. Then there are other needs that come up in ministry. Finally, there is also the opportunity to bless all those who are in need around us, where possible.

The key is to remember that God does not need our money, we need Him. Nevertheless, just as He could take 5 loaves and two fishes and feed 5000, He can take our bits and pieces and do wonders with them. He doesn't need the money to fund the kingdom. He'll do it without our money. But He is pleased to use what we bring for His glory and our delight, as we see Him doing what only He can with our small offerings. The point is the relationship. You get more out of giving than anyone else does. It is more blessed to give than to receive. You develop an attitude of grace for other works, as giving is itself a grace. You become more like Christ.

Ultimately NT giving is an essential and crucial part of anyone who claims to be maturing into the image of Christ. It is not the law of tithing or taxation. It is the mark of Christlikeness, a voluntary, cheerful, purposeful, sacrificial giving of ourselves, which includes our finances- to God. God will use this, not because He has no other options, but because He wants to bless us and help us enjoy Him and His heart.