

The Blessing of a Tithe

Deuteronomy 14:22-29

I still remember when I first started to tithe. I was working my first full time job one summering high school, and really, a tithe just seemed like a lot of money. I grew up counting dollars and sense pretty closely, and though my parents were really good about getting everything we needed as kids, money was limited and we certainly never spent it extravagantly. And that included church.

So there I was in a church I had joined on my own the year before, working for what seemed like a lot of money at the time, and all of a sudden tithing became a very practical issue. So I began with something less than a full 10%, basically 5%. I started with half. And the more I did that, the more natural and enjoyable it became, and I began the practice of tithing the first 10% of my income that summer. I have never regretted it.

I don't think I ever got sidetracked by some of the pitfalls that can happen with tithing either, especially the over-emphasis in which tithing can easily become legalism. Or burdensome. Or merely the performance of a necessary duty, like paying taxes.

Tithing isn't a tax. Neither is it something to be imposed by force and threat of punishment. There is a reason this church doesn't take pledges, nor imposes any sort of membership fee or entrance cost. Because tithing isn't a matter of paying a bill, you don't get an invoice. Rather, it is your free and willing commitment to demonstrate your trust and love for the Lord by living in the body of Christ as a contributing partner. A freely contributing member.

And, I should add, it is an abiding principle. So we shouldn't

read about tithing and judge it to be an out-dated, Old Testament practice. Jesus certainly endorsed the whole idea of tithing, even as he condemned the self-righteous hypocrisy of the Pharisees.

Mat. 23:23 "Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone. 24 Blind guides, who strain out a gnat and swallow a camel!"

So it isn't an either/or proposition, the external requirements of the law such as tithing, or the internal commitments embodied in those laws such as justice, mercy and faith. It's both, both/and. "These you ought to have done, without leaving the others undone." I had a good friend who used to say, "God doesn't want your money unless he has your heart, and if God has your heart he already has your money."

I'll begin with the external practice of tithing. The outward form. What it is in practice.

I. THE PRINCIPLE OF A TITHE.

And the idea is found both the Old and New Testaments. Way back to the days of Abraham,

Gen. 14:18 "Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. 19 And he blessed him and said: "Blessed be Abram of God Most High, Possessor of heaven and earth; 20 And blessed be God Most High, Who has delivered your enemies into your hand." And he gave him a tithe of all."

We get a little further explanation of that in,

Heb. 7:1 For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham returning from the slaughter of

the kings and blessed him, 2 to whom also Abraham gave a tenth part of all, first being translated “king of righteousness,” and then also king of Salem, meaning “king of peace,” 3 without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, remains a priest continually. 4 Now consider how great this man was, to whom even the patriarch Abraham gave a tenth of the spoils. 5 And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham; 6 but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. 7 Now beyond all contradiction the lesser is blessed by the better. 8 Here mortal men receive tithes, but there he receives them, of whom it is witnessed that he lives. 9 Even Levi, who receives tithes, paid tithes through Abraham, so to speak, 10 for he was still in the loins of his father when Melchizedek met him.”

Similarly, Leviticus 27:30 “And all the tithe of the land, whether 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 a man wants at all to redeem any of his tithes, he shall add one-fifth to it.” 32 And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the Lord. 33 He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed.’ ”

And later on in the life of the history of the nation of Israel, we read,

2 Chron. 31:2 “And Hezekiah appointed the divisions of the priests and the Levites according to their divisions, each man according to his service, the priests and Levites for burnt offerings

and peace offerings, to serve, to give thanks, and to praise in the gates of the camp of the Lord. 3 The king also appointed a portion of his possessions for the burnt offerings: for the morning and evening burnt offerings, the burnt offerings for the Sabbaths and the New Moons and the set feasts, as it is written in the Law of the Lord. 4 Moreover he commanded the people who dwelt in Jerusalem to contribute support for the priests and the Levites, that they might devote themselves to the Law of the Lord. 5 As soon as the commandment was circulated, the children of Israel brought in abundance the firstfruits of grain and wine, oil and honey, and of all the produce of the field; and they brought in abundantly the tithe of everything. 6 And the children of Israel and Judah, who dwelt in the cities of Judah, brought the tithe of oxen and sheep; also the tithe of holy things which were consecrated to the Lord their God they laid in heaps.”

When Israel would return from the exile, the principle of the tithe remained important,

Neh. 10:35 “And we made ordinances to bring the firstfruits of our ground and the firstfruits of all fruit of all trees, year by year, to the house of the Lord; 36 to bring the firstborn of our sons and our cattle, as it is written in the Law, and the firstborn of our herds and our flocks, to the house of our God, to the priests who minister in the house of our God; 37 to bring the firstfruits of our dough, our offerings, the fruit from all kinds of trees, the new wine and oil, to the priests, to the storerooms of the house of our God; and to bring the tithes of our land to the Levites, for the Levites should receive the tithes in all our farming communities. 38 And the priest, the descendant of Aaron, shall be with the Levites when the Levites receive tithes; and the Levites shall bring up a tenth of the tithes to the house of our God, to the rooms of the storehouse.”

Our text this morning is much simpler,
v.22

The meaning would have been well understood, for a tithe was quite literally, one tenth. The first tenth. And before we go on in terms of the motivation and benefits of the tithe, one more important thing about the basic principle of the tithe. Namely, it is an act of worship. Tithing is,

B. Offering to God a sacrifice of worship.

Please don't miss that emphasis here.

v.23

That is the language of corporate worship, gathering together "in the place where He chooses to make His name abide." God's people are coming into God's presence, and they come with sacrifices. That's what worship is all about. That's the definition of worship. And the sacrifice of the tithe is a meaningful part of it.

I have known churches that have begun accepted donations online, or automatic, electronic transfers. It wouldn't surprise me if this church receives billpay checks, automatically forwarded by a bank. And that's not really wrong, but it does miss something important. Or at least downplays the significance of it. Presenting our tithes to God is an act of worship, and it ought to be an element of worship as well. It can be very routine, we do it every week. But in reality, it is the one element of worship that should be the easiest to connect with the idea of offering a sacrifice. We don't bring burnt offerings for the priest to kill on the altar, but we do bring our money. The firstfruits of our increase. And we offer it to God. That's the principle of a tithe.

Next,

II. THE MOTIVATION OF A TITHE.

Let's begin with the description given in our text, which emphasizes that the tithe isn't supposed to be a burdensome or oppressive duty.

v.24-25

That seems like very practical, common-sense wisdom. Again, with the emphasis of avoiding a legalistic bent in which what really matters is merely the outward form, if the place which the Lord has chosen to meet with his people is too far away, if you can't carry the tithe of your grain because it is too heavy, then just sell it and bring the money. It's not supposed to be hard!

There is such freedom here, isn't there.

v.26

All of this I simply call a,

A. Voluntary delight.

You might remember how Paul described the practice of tithing, giving the offerings of our money to God in worship. He compares our giving to the church, to God, to the work of a farmer in sowing seeds. And he identifies the results in ways that a farmer would certainly understand well. He was pretty to talk about money explicitly, also.

2 Cor. 9:5 "Therefore I thought it necessary to exhort the brethren to go to you ahead of time, and prepare your generous gift beforehand, which you had previously promised, that it may be ready as a matter of generosity and not as a grudging obligation. 6 But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. 7 So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver."

I hope that verse is familiar to you. It is so expressive, so helpful. It's an exhortation to be sure, but not one grounded in external legalism or burdensome duty. We are reminded against the dangers of "a grudging obligation." In other words, paying

taxes. Such a danger it would be if you gave your tithes to the church with the same motivation and attitude with which you pay your taxes!

So the voluntary nature of giving is emphasized by the apostle.

v.7 “So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.”

Voluntary delight! A cheerful giver, in the sense of not under compulsion. That’s a matter of the motivation, isn’t it? And such joy. Tithing is to be,

B. A joyful delight.

That is made really obvious in,
v.26

I just can’t emphasize it enough. We ought to rejoice, to delight in offering the sacrifices of our worship to God as well today. It’s a delightful experience. And there is nothing new in that. Go back to,

Deut. 7:5 “But you shall seek the place where the Lord your God chooses, out of all your tribes, to put His name for His dwelling place; and there you shall go. 6 There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, your vowed offerings, your freewill offerings, and the firstborn of your herds and flocks. 7 And there you shall eat before the Lord your God, and you shall rejoice in all to which you have put your hand, you and your households, in which the Lord your God has blessed you.”

There, in that place, in the presence of God, there you shall rejoice. Here, in this place, in the presence of God, here we are called to rejoice! And no jokes about being staid and stuffy

presbyterians who aren’t supposed to show joy. That’s nonsense. Everything about this topic is filled with delight, your delight, as you offer your sacrifices to God. And that is the goal to which we should aspire. That’s the example for us to observe, and learn from. “There you shall eat before the Lord your God, and you shall rejoice.”

v.26

“God loves a cheerful giver.” The word cheerful comes into English as hilarious! Unrestrained happiness. Fully felt and experienced delight. God loves a cheerful giver.

Let’s look thirdly and the results. The effects.

III. THE BENEFIT OF A TITHE.

Let me start with Paul, again in 2 Cor. 9. Continuing on, 2 Cor. 9:8 “And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work. 9 As it is written: “He has dispersed abroad, He has given to the poor; His righteousness endures forever.” 10 Now may He who supplies seed to the sower, and bread for food, supply and multiply the seed you have sown and increase the fruits of your righteousness, 11 while you are enriched in everything for all liberality, which causes thanksgiving through us to God. 12 For the administration of this service not only supplies the needs of the saints, but also is abounding through many thanksgivings to God, 13 while, through the proof of this ministry, they glorify God for the obedience of your confession to the gospel of Christ, and for your liberal sharing with them and all men, 14 and by their prayer for you, who long for you because of the exceeding grace of God in you. 15 Thanks be to God for His indescribable gift!”

What is the result of joyful, hilarious tithing? As I just read,

“For the administration of this service not only supplies the needs of the saints, but also is abounding through many thanksgivings to God.”

Everybody is taken care of! Not because of any socialistic redistribution of wealth. Not because of anything imposed upon the people as a tax or a fee. But the voluntary and joyful delight in the giving of tithes means that everyone will be taken care of. Moses identifies two categories in which is especially important. First,

A. Provision for the Levites.

The temple workers. The priests who attended to all the needs of the temple. God had given them no inheritance in the land. He had given them no provision to be self-sufficient, no ability to meet and satisfy their own basic needs. They were to be cared for by the giving of these tithes.

v.27

Then also, v.29

That is a plain and easy to understand idea isn't it? And very contemporary. The church has a budget each year that includes a set amount of money to pay me, so that I can devote myself full time to the work of the ministry. And the call that you gave me when I became your pastor had these words from our Form of Government: "...promising you in the discharge of your duty all proper support, encouragement, and obedience in the Lord. And that you may be free from worldly care and employment, we promise and oblige ourselves to pay you the sum of [X amount of money] in regular payments during the time of your being and continuing the regular pastor of this church.”

Why do you do that? Because of this principle of providing for the Levites. Paul explains it pretty clearly for sure,

1 Cor. 9:3 “My defense to those who examine me is this: 4 Do we have no right to eat and drink? 5 Do we have no right to take along a believing wife, as do also the other apostles, the brothers of the Lord, and Cephas? 6 Or is it only Barnabas and I who have no right to refrain from working? 7 Who ever goes to war at his own expense? Who plants a vineyard and does not eat of its fruit? Or who tends a flock and does not drink of the milk of the flock? 8 Do I say these things as a mere man? Or does not the law say the same also? 9 For it is written in the law of Moses, “You shall not muzzle an ox while it treads out the grain.” Is it oxen God is concerned about? 10 Or does He say it altogether for our sakes? For our sakes, no doubt, this is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope. 11 If we have sown spiritual things for you, is it a great thing if we reap your material things? 12 If others are partakers of this right over you, are we not even more?”

Even an ox was permitted to eat while he worked. So much more those who labor in the teaching and preaching ministry of Jesus' church today. Clearly, that's the benefit of a tithe. We don't have fundraisers. We don't have spaghetti dinners in order to meet our budget. We don't sell things at a Christmas bazaar. Why? Because the benefit of the tithe provides for all that we need.

Additionally, others benefitted from this ministry of the church as well, namely the poor. The benefit of a tithe is clearly for the,

B. Provision for those in need.

v.28

Interesting, there was an additional tithe every three years. This is a special gift, a special offering we might call it today. And the focus is again not only upon the Levites, but those in need.

Verse 29, “the stranger and the fatherless and the widow who are within your gates.” The point was that they “may come and eat and be satisfied.”

There is an obvious and consistent principle in Scripture, that calls us to such compassion for those in need. James goes so far as to define this compassionate concern for others to be the very definition of true faith and religion.

James 1:27 “Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to keep oneself unspotted from the world.”

How do we go about accomplishing that? Easy answer. Tithe. In the words of,

Malachi 3:10 “Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this,” Says the Lord of hosts, “If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it.”

“Bring all the tithes into the storehouse, That there may be food in My house.” Provision for those in need, the least of these among us. That’s pure and undefiled religion. And this whole passage is so focused on these benefits, the blessing of God.

So it is that his blessing is connected to the practice of our faithfulness. Not only are the needs of the Levites and the poor taken care of, but all the more broadly,

v.29b “...that the Lord your God may bless you in all the work of your hand which you do.”

Paul surely emphasizes that blessing in,
2 Cor. 9:7 “So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. 8

And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work.”

And therefore the blessing is not simply upon the recipient of generous gifts, but upon the giver. The blessing of righteousness.

2 Cor. 9:9 “As it is written: “He has dispersed abroad, He has given to the poor; His righteousness endures forever.” 10 Now may He who supplies seed to the sower, and bread for food, supply and multiply the seed you have sown and increase the fruits of your righteousness, 11 while you are enriched in everything for all liberality, which causes thanksgiving through us to God. 12 For the administration of this service not only supplies the needs of the saints, but also is abounding through many thanksgivings to God, 13 while, through the proof of this ministry, they glorify God for the obedience of your confession to the gospel of Christ, and for your liberal sharing with them and all men, 14 and by their prayer for you, who long for you because of the exceeding grace of God in you. 15 Thanks be to God for His indescribable gift!”

Everything about the tithe is delightful. Everything about it is encouraging. So people of God,

Mal. 3:10 “Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this,” Says the Lord of hosts, “If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it.”

“Bring all the tithes into the storehouse.” “For God loves a cheerful giver.”