



Our Beliefs About Tithing

A Sunnybrook Position Paper

Generosity is a theme that weaves through the entire Bible. Beginning in Genesis, we see God's generosity towards Adam by bestowing the divine image on the first man, providing him with a bounty of food to eat, and giving him dominion over creation. Displays of generosity continue throughout Scripture, from cover to cover—in Revelation, we see God's people generously giving their praise by casting crowns and offering incense.

Tithing—defined as setting aside 10% of one's income or goods to dedicate to God's work—seems to concentrate the principle of generosity for God's people. Under the Old Covenant, we see tithing codified in the Mosaic Law to support the work of the priesthood and provide for widows, orphans, and traveling foreigners. God's purpose and plan do not change in the New Covenant, and caring for these same groups of people remains the central focus of New Testament giving. Jesus affirms the practice of tithing and explains that generosity is far more than the tithe, but it certainly is not less. Ultimately, Jesus models perfect generosity by becoming poor so that we might become rich by his sacrifice.

Below, we will outline the concept of tithing in both the Old and New Testaments and summarize a biblical perspective on generosity. Although generosity is a broad concept that extends into all areas of Christian life, for the purposes of this paper, we will primarily address it in the context of financial generosity. This is an important theme because the Bible makes clear that our relationship with money impacts our relationship with God.

Tithing Before the Law

The first instance of the “tithe” is found in Genesis 14 when Abram offers Melchizedek ten percent of everything as a token of gratitude and an acknowledgment of being under spiritual authority. Next, Jacob vows to give ten percent to the Lord. Genesis 28:22 says, *“I will give to you a tenth of all that you give me.”* Jacob, like Abram, gives this offering out of thanksgiving. He recognized that all he had was from God and that without Yahweh’s provision, he would have nothing. The principle we see here is that we do not give in an attempt to control God; instead, we give because God has already given so much to us.

Tithing Under the Law

God formally instituted the tithe for the nation of Israel and provided rules for what to give and how to give it. While not an exhaustive list, the following are some key texts on the tithe: Leviticus 27:22-29 makes explicit what is to be tithed. Deuteronomy 14:22-29 describes the practice of giving and the purpose of tithing. Numbers 18:21-24 and 2 Chronicles 31:4-18 show that tithing is God’s prescribed way of supporting specific ministries he ordained. Malachi 3 shows that tithing was correlated with material blessings to the nation of Israel, and that withholding tithes was tantamount to robbing God.

All giving under the Mosaic Law was designed to point the giver to their need for God. God’s intent for the tithe seems to be threefold: first, to remind his people to depend on and worship him (Deut 14:23, 26); second, as a kind of social security system to provide for the needs of the disadvantaged (Deut 14:29); and third, as an inheritance for the Levites who had no land of their own (Numb 18:21-24). It seems evident that even under the Old Covenant, there was a sense that tithing was not to be isolated from the broader demands of generosity and caring for “the least of these” among God’s people.

Tithing in the New Testament

There are few mentions of tithing in the New Testament, and only one text offers any material affirmation of the practice. In Matthew 23:23, Jesus rebukes the scribes and Pharisees for tithing spices but neglecting the weightier matters of the law: justice, mercy, and faithfulness. He tells them they should have been concerned with these matters *“without neglecting the others”* (meaning the tithe).

Jesus' commentary in Matthew 23:23 sets an excellent precedent for thinking about tithing. As Christians, we are, in a sense, no longer bound by the Law; however, Jesus drew out the heart of the Law by asking his followers to go above and beyond the cultural demands of that Law. For example, in Matthew 5:21-23, Jesus amplifies the command not to murder by adding that hatred of one's brother merits condemnation. He was showing God's design for the Law, which was to move us from a response of obedience (do not murder) to a response of love (do not be angry with your brother). In the same way, our giving should move from a response of obedience (I must give something) to a response of love (I want to give generously). Christians should not ignore the tithe but rather understand that we are called beyond the tithe to a much higher standard.

The New Testament Call to Generosity

Jesus calls his followers to radical generosity. For example, in Luke 3:11, he calls them to give fifty percent by giving one of two tunics. In Matthew 19:21, the rich young ruler is asked to sell all he has, and his disciples are called to renounce all they have in Luke 14:33.

Paul continues teaching extravagant generosity in many places throughout his writings. The epistles are full of texts that extol the virtue of generosity and warn about the dangers of greed. Second Corinthians, chapters 8 and 9, are the most extensive texts on the matter. Paul commends the Macedonian church for giving "*beyond their ability*" in 2 Corinthians 8:3. He then ties generosity to the sacrifice of Jesus in 2 Corinthians 8:9. In 9:6, Paul teaches that whoever sows sparingly will also reap sparingly, and whoever sows generously will reap generously. This seems to be God's pledge to give sufficiently for us and abundantly for his works. These verses may be Paul's answer to Malachi 3:10, where Paul asserts that generosity is not a guarantee of material blessing but rather a demonstration of excellence in "*every good work*."

Conclusion

In the Old Testament, Abraham's tithing to Melchizedek can be understood as acknowledging his being under an authority greater than himself. In the New Testament, we have a greater High Priest and a better promise. Everything is greater in Jesus, so being under his authority should produce a loving overflow of tithing and beyond because of how he first modeled generosity for us.

At Sunnybrook, generosity is not just something we expect from you but something we deeply desire for you. In Jesus, we have been given a new family identity, and a major quality of that

identity is godly generosity. We invite the people of Sunnybrook Christian Church to view the tithe as the foundation of generosity, one that seeks first the Kingdom of God.