

Giving and Tithing

INTRODUCTION: Probably nothing has been more obnoxious to Christians and non-Christians alike than the endless appeals for money from non-profit organizations. As a result, many Christians look at the subject of giving as offensive.

However, giving is important a part of the Christian life and should be considered by every believer. It is one of the great issues of life facing Christians in every age. For Jesus this topic was simply huge. He spoke about it over and over again. He gave promises and warnings and commandments. He rebuked people bent on bigger and better barns for the sake of their ease. He told stories and parables. By hoarding possessions, He said, you can perish, and by giving them you can lay up treasures in heaven. How we handle our money and possessions is the barometer of how we trust God and treasure Christ. Where you treasure is, there will your heart be also.

The following will hopefully be helpful in understanding our relationship to money from a biblical perspective.

STEWARDSHIP: Life is not ownership but stewardship - the faithful management of God's possessions which He has entrusted to us.

Because God is the Creator, He is the Owner of all things. Psalm 24:1 says, "The earth is the LORD's and all that is in it, the world, and those who live in it." (cf. I Chron 29:11-12)

When God made man, He gave him the responsibility to care for (Gen. 2:15) and rule over (Gen 1:28) His creation. From the beginning man was a manager.

Jesus also speaks of people as managers, not owners, of God's resources (Lk. 16:1-9). He likens them to servants who are each given a measure of wealth from their Master (Matt. 25:14ff) and then held accountable for the way they manage it (Lk. 16:2).

A good steward is one who faithfully manages the resources he has been given in a way that benefits his master, not himself. Paul says that it is

required in stewards that they be found faithful (I Cor. 4:2) and Jesus says that it is the faithful and wise steward whom God puts in charge of His household (Lk. 12:42-44, cf. Lk. 16:10). Of course this is just common sense; who would put a servant who squandered their wealth in charge of their whole household?

The temptation is to think that satisfaction in life comes from having an abundance of possessions, when actually its discovered in stewarding life's blessings. "There is only one rightful owner, and true satisfaction comes to us only in acknowledging Him and wisely managing His resources." (Sutherland, Nowery, *The 33 Laws of Stewardship*, 10).

If we see ourselves as simply managers of God's resources we will look at our wealth differently. We will no longer think in terms of giving "my money" to the church, but look at giving as a means of using God's resources to accomplish His desires.

CONCLUSION: God owns all things. We own nothing. We are only the temporary managers of His resources. A good manager is one who uses His Master's wealth for his Master's good.

GIVING AND TITHING:

Why are we to give?

1) Giving is worship.

Giving is an outward, material expression of worship to God. This is important to remember for many people give money only in response to need. If the church budget is low, they give, if it is not, they don't. But Paul calls giving financial support to the work of the ministry "a fragrant offering, an acceptable sacrifice, pleasing to God." (Phil. 4:18)

"The first expression (lit. an odor of sweet smell), appears frequently in the OT, first as a description of Noah's sacrifice (Gen. 8:21) and then in the directions for the Levitical offerings (cf. Exo. 2(:18, 25, 41; Lv. 1:9, 13, 17). At Ezek. 20:40, 41, in an eschatological context, the language is transferred and applied to the house of Israel, whom the Lord promises to

accept as "a sweet smelling sacrifice" when He gathers them from the nations where they had been scattered. The original imagery of a fragrant offering is that of God taking pleasure in the odor of the sacrifices that His people offer Him. The expression is then used figuratively of an offering (or those who offer it) that is pleasing and acceptable to Him" (O'Brien, 541).

In the NT the sacrificial death of Christ is called "a fragrant offering" (Eph 5:2).

In speaking of the financial gifts of the Philippians as a fragrant odor Paul is asserting that they are of the highest worth since they are pleasing to God (O'Brien, 541).

The second sacrificial expression in Philippians 4:18 means "acceptable sacrifice" and was the common word used for either animal or grain sacrifices in the OT. "In addition it could include spiritual sacrifices such as a broken spirit (Ps. 51:17) or of the sacrifice of praise (Ps. 50:8)" (O'Brien, 541). Paul uses the term "acceptable" as the goal and motivation of the whole Christian life (Ro. 12:1,2; 14:18; II Cor. 5:9; Eph. 5:10, cf. Col. 1:10). Giving is part of a well-rounded life that brings pleasure to God.

2) Giving is evidence of participating with others in the gospel

Philippians 4:14 says, "Yet it was good of you to share in my troubles." The word "share" is of the *koinonia* word group. *Koinonia* is often translated as fellowship, which means "to share in common," but at the heart of fellowship is a self-sacrificing conformity to a shared vision. In the first century the word was often tied to commercial interests. If people entered into a business together they entered into a partnership or fellowship. In Romans 15:26 when the Macedonian Christians contributed money to help believers in need they were said to have entered into fellowship (the word translated as "contribution" in that verse is also the word *koinonia*, as is the word "contribute" (*koinoneo* - κοινωνέω) in Romans 12:13). In Philippians 4:14 Paul says that the Philippians' were partners in his tribulations by giving to him in his need. In other words, the Philippian believers' financial participation tangibly linked them to Paul and was a sign that they shared with Paul in his goal to spread the gospel.

3) Giving is a concrete way of demonstrating our commitment to God

God clearly understood that men are desirous of, and easily corrupted by wealth, so the Bible is full of warnings about loving money or coveting possessions. "For the love of money" says Paul, "is a root of all kinds of evil, for which some have strayed from the faith in their greediness, and pierced themselves through with many sorrows" (I Tim. 6:10). In Matthew 13:22 Jesus says that it is the deceitfulness of riches that choke the word and cause it to be unfruitful. He also said "No one can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and riches" (Matt. 6:24). When approached by a rich young man who wanted eternal life, Jesus demanded that he sell all that he had and give it to the poor (Matt. 19:16-22). Why? Because we can not serve two masters. Until the young man was able to let go of riches he could not serve God. The young man left depressed and Jesus concluded, "it is easier for a camel to go through the eye of a needle than for a rich man to enter the kingdom of God" (Matt. 19:24). Jesus also said, "Sell what you have and give alms; provide yourselves money bags which do not grow old, a treasure in the heavens that does not fail, where no thief approaches nor moth destroys. For where your treasure is, there your heart will be also." (Lk 12:33-34; cf. Phil 4:17).

Both those who hoard and those who give reveal through their actions where their affections lie. Paul reminded the Corinthians that not only had the Macedonians given to them in the midst severe testing (II Cor. 8:1-3), but that their giving was a function of the fact that they had first given themselves to the Lord (II Cor. 8:5).

We may be tempted to think there isn't really a connection between our spiritual commitment to Christ and our giving, but Jesus concludes "if you have not been faithful with unrighteous wealth, who will commit to your trust the true riches?" (Lk. 16:11)

Giving money is a tangible way to measure of our commitment to God (Mal. 3:8; Jam. 2:14-17; I Jn. 3:17).

4) Giving is a good work that pleases God

Generosity is one of the characteristics in which Christians as a whole should excel.

II Corinthians 8:7 says, "But as you abound in everything -- in faith, in speech, in knowledge, in all diligence, and in your love for us -- see that you abound in this grace also." In the context "this grace" is the grace of giving. Just as the believer should abound in faith and love, he should also abound in generosity.

I Timothy 6:18-19 lists giving among other good works: "Let them do good, that they be rich in good works, ready to give, willing to share, storing up for themselves a good foundation for the time to come, that they may lay hold on eternal life."

The Corinthians' giving gave glory to God and proved that their confession of the gospel was real. II Corinthians 9:13 says that "Through the proof of this ministry [i.e. the ministry of giving] you glorify God by your obedience to the confession of the gospel of Christ and by the generosity of your sharing with them and with all others."

5) Giving demonstrates that we understand God's mercy toward us

Romans 12:1 begins by saying, "I urge you, therefore, brethren by the mercies of God" . . . to live as follows. In other words, based on all mercies of God seen in chapters 1-11 (displayed in Christ's death and resurrection and reign and intercession for us, in the out pouring of the love of the Holy Spirit in your hearts, in our justification by faith alone, in the sovereign power of God who works all things together for our good, in the fact that nothing will ever separate us from the love of Christ) - based on these mercies - Paul encourages us to live a certain way.

As John Piper says,

"Romans 12 *is a description of how we live* when we know and feel the truth that we deserve nothing but misery forever, but instead, because of Christ, we have the promise that the sufferings

of this present time are not worth comparing to glory that will be revealed to us (Romans 8:18). Romans 12 is the way you live when you have been broken because of your sin—when you have said with the apostle Paul, “Wretched man that I am! Who will deliver me from this body of death?” (Romans 7:24)—and then, after being broken, you have discovered that in Christ God is for you and not against you, and that neither tribulation, nor distress, nor persecution, nor famine, nor nakedness, nor danger, nor sword can separate you from the love of Christ and from everlasting joy. Romans 12 is how you live when you know this Christ-bought, broken-hearted joy.” (Lavish Giving, Loving Guests, Living Christ, By John Piper. © *Desiring God*. Website: desiringGod.org; January 30, 2005)

How does a person who understands that the extravagant mercy of God has been poured out upon them live out their life? . . . by living as the rest of the chapter describes - including “contributing to the needs of the saints” (12:13).

Giving is the natural outcome of rejoicing in the abundant mercies of God that we have experienced.

CONCLUSION: Giving is an important part of the Christian life. It is an act of worship, a good work, evidence of our commitment to Christ, a tangible way that we can have fellowship with others in the gospel, and is outcome of understanding the mercies of God.

How should we give? Should Christians tithe?

The word “tithe” literally means 1/10. In the OT God commanded Israel to tithe (i.e., give 1/10 of their wealth) to Him (Lev. 27:30-33; Num. 18:21-32). The NT also sees tithing as a normal practice of the Jews (Matt. 23:23; Lk. 11:42; 18:12; Heb. 7:2, 5). Therefore, many have concluded that the Bible teaches that 10% of our income should be given to God.

Although the OT is full of passages about tithing, we must ask if the law applies to believers today in the same way that it did to Israel? If it does, then why is only part of it followed while other parts are ignored? For example, the tithe in Numbers 18 was specifically to provide for the needs of the Levites who preformed religious services for the people (also Lev. 27:30-33?). Deuteronomy 14:22-27 teaches that the tithe from the harvest

was to be eaten by the worshipper before the Lord or sold to buy food to be eaten before Him (These verses are difficult because it sounds like the *whole* tithe was to be consumed by the worshipper, but since it says not to "forsake the Levite" some of the tithe must have been left for them. In addition, it's hard to conceive of how any worshipper could consume 1/10 of their total annual production in a few days.) In Deuteronomy 14:28 and 29 it says that every three years 10% was to be collected in each person's own town and divided among the Levites and the needy. Some (including Rabbis) have seen these as three different tithes that total $23 \frac{1}{2}$ % of the Israelite's income. Others think that all three passages are just speaking of different ways that the tithe was to be offered. In any case, few Christians pay much attention to all the details. But if the OT gives us the blueprint for giving, how can we insist that we are bound to some of the details but exempt from others? Surely there is a principle to be learned from tithing in the OT (II Tim. 3:16-17) but as the following discussion will show, it is doubtful that it is to give 10% of our income.

There is no mention of tithing as a Christian practice in the NT, though there is teaching about giving. If tithing 10% of our income was intended to be a carry over from the OT, one would expect to find at least one verse stating so. When Paul appealed to the church in Corinth to give, he used the example of Christ giving up all for the sake of others as the model rather than trying to remind them of a law on giving (II Cor. 8:8,9). For Paul, following the OT commandments wasn't the issue, rather, it was unthinkable for him that anyone who really delights in Christ could be so stingy.

Although there are many parallels between OT tithing and NT giving, such as supporting those who minister (Num. 18:21-32; Ro. 10:13-15, I Cor. 9:7-14), helping the needy (Deut 14:28-29; Jam. 2:15-17, I Jn. 3:17-18) and honoring God first from the wealth that He has prospered us with (Deut. 14:22; I Cor. 16:2), etc., the principles that motivate tithing is significantly different from NT giving.

According to the NT:

1) We are to give bountifully - II Corinthians 9:6-15; 8:3

II Corinthians 9:6 lays out a general principle that, "He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully" (cf. Prov. 11:24-25; Lk. 6:38). Verse 7 draws the conclusion from it; "So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver." In other words, we are to give bountifully because giving is an investment whose returns come in proportion to what was given. There is no specified amount to give as there was in the law. Rather, we are to give in accordance with what we feel would be right in light of what God has done for us. Giving shouldn't come from a sense of guilt, or obligation, but freely from our hearts as an act of worship and outward expression of love for God. God loves a cheerful giver.

2) We are to give purposefully and proportionately to what we receive

Paul instructed each individual in the church in Corinth to lay something aside on the first day of the week *as he prospers* (I Cor. 16:2). Acts 11:29 says that the disciples each gave according to their ability. In other words, giving is to be proportional to what we receive. The more we receive the more we should give.

Giving is also purposeful. When we receive money, the first thing we should do is to take a portion out "lay it aside" for God (I Cor. 16:2), not wait and see if anything is left over when we are done spending on ourselves.

3) We are to give sacrificially - Luke 21:1-4

Luke 21 gives the famous story of the "Widows mite." There Jesus taught that in God's eyes giving from poverty is more meaningful to Him than simply giving from their surplus. When we give to God in a way that affects our own lifestyle it pleases Him, for such giving reflects a belief system that puts God and His desires above ourselves.

Paul used the Macedonian Christians as an example of sacrificial giving to the Corinthian church saying, "I bear witness that according to their ability, yes, and *beyond their ability*, they were freely willing, imploring us with much urgency that we would receive the gift and the fellowship of the ministering to the saints" (II Cor. 8:3-4). The Macedonian believers, though in a "great trial of affliction" demonstrated "the abundance of their joy", through giving, and "in their deep poverty abounded in the riches of their liberality" (II Cor. 8:2). Jesus said that to find you must lose (Mat. 10:39), to live you must die (Lk. 17:33), to be first you must be last (Mat. 19:30), to be honored you must be humbled (Mat 23:12). The Macedonians in their deep poverty abounded in riches, as we all will if we give with the proper heart of self-sacrifice (cf. Rev. 2:8 for the same said of the church in Smyrna).

4) We are to give consistently with perseverance

In II Corinthians 8 we learn that the Corinthians had apparently pledged to give a certain amount the year before (II Cor. 8:10-11), but hadn't yet given it. Paul sent Titus to encourage them to bring to completion what they had begun so well (II Cor. 8:6). It is better to give consistently than to give a "one-time gift" in response to a stirring emotional appeal. In part this is because the former is a better index of heart constantly devoted to Christ and His work.

CONCLUSION: There is no NT passage that teaches that Christians are under the OT tithing regulations (see my notes on law and grace for more about the Christian's relationship to the law). Though we are to draw principles from the OT practices (II Tim. 3:16-17) we shouldn't conclude that the Bible teaches that we should give 10% of our income to God because the law demanded it. At the same time if we realize that giving 10% was thought to be "normal" by God, we might want to use it as a point of reference to evaluate our own giving patterns. As Christians, we are to give freely, abundantly, sacrificially, and regularly. This may not be 10% of our income, it may be more. The issue is not what percent we give, but that our giving adequately reflects the gratitude we have for Christ.

Therefore, in a strictly technical sense Christians are not under obligation to tithe, that is, give 10% of their income to God as the law demanded. However, in practice, if we give abundantly, sacrificially,

consistently, etc. the end result will be almost the same; we will give a portion of our income regularly.

[see note 1 for the question if the church should tithe].

What are the results of giving?

The Bible promises many blessings to those who give. Much of what has already been said could be repeated.

"He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully" (II Cor. 9:6, cf. Prov. 11:24-25; Lk. 6:38).

According to II Corinthians 9:6-11 the return we get from giving is more comprehensive than material prosperity, and far more beneficial. "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" (9:8) and He will enlarge our harvest of righteousness (9:10). The more we give the richer God will make us in every way so that we can be more generous on every occasion (9:11).

"Honor the LORD with your wealth, and from the first of your produce; so your barns will be filled with plenty, and your vats will overflow with new wine." (Prov. 3:9-10).

"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. "And I will rebuke the devourer for your sakes, so that he will not destroy the fruit of your ground, nor shall the vine fail to bear fruit for you in the field," Says the LORD of hosts;" (Mal. 3:9-10)

"Give, and it will be given to you: good measure, pressed down, shaken together, and running over will be put into your bosom. For with the same measure that you use, it will be measured back to you." (Lk. 6:38)

Don't give in order to get. Instead, give in order to bless, and you will be blessed in return.

Furthermore, and more importantly, through our giving the suffering of fellow believers will be relieved or at least diminished, the glory of God will be displayed, thanksgiving to God will be unleashed (II Cor. 9:12), our love for God and his love in us will be confirmed (I Jn 3:17), and we will lay up treasure in heaven (Lk. 12:33-34)

Some things to think about:

What keeps me from giving in the manner that the NT describes?

There are a lot of reasons why we don't give as we would like to. Sometimes we are afraid that if we give a significant amount we won't have enough to meet our own current or future needs. At times we just don't have anything left at the end of the month. The danger is that although our reasons for not giving may seem legitimate to us, in reality they may be nothing more than unbelief in God's promises and provision. Failure to give freely could be symptomatic of greed or covetousness. Having nothing to give may be indicative of poor stewardship; we are discontent with what God has given us, therefore, we spend more than we have (debt), and then have nothing left to give. It may be that we have laid up our treasures on earth. All of these are serious defects in our Christian character and must be addressed if we hope to have a fruitful life for God. If generosity is to be a trademark of every believer, isn't it logical to expect God to supply the means to be generous? If the means don't appear to be there we would be wise to look more deeply at our own hearts.

On one occasion someone in a crowd yelled to Jesus saying, "Teacher, tell my brother to divide the inheritance with me." Jesus replied, "'Man, who made Me a judge or an arbitrator over you? Take heed and beware of covetousness, for one's life does not consist in the abundance of the things he possesses.'" (Lk. 12:13-15). He then told the story of a man whose land produced an abundant yield and decided to store up his wealth and take life easy. God called him a fool, because although the man had amassed wealth, he wasn't rich toward God (Lk. 12:16-21). "Therefore I say to you," said Jesus, "do not worry about your life, what you will eat; nor about the body,

what you will put on. Life is more than food, and the body is more than clothing. . . For all these things the nations of the world seek after, and your Father knows that you need these things. But seek the kingdom of God, and all these things shall be added to you. Do not fear, little flock, for it is your Father's good pleasure to give you the kingdom. Sell what you have and give alms; provide yourselves money bags which do not grow old, a treasure in the heavens that does not fail, where no thief approaches nor moth destroys. For where your treasure is, there your heart will be also" (Lk. 12:22-23, 30-34).

NOTE 1: Should the church tithe a portion of its income?

Some have suggested that both the church and the individual should tithe a portion of their income. In other words, 10% of the church's income should go to people outside of the church, into missions, for example. However, biblical evidence for such a practice is non-existent. What has already been said about tithing applies to the church as well. Why would anyone say that the church should be tithing 10% of its income when we are no longer under the law? Tithing laws were primarily directed toward individuals not the nation of Israel, or groups within the nation. It's true that that the people of Israel were to tithe to the Levites and the Levites in turn tithed to the priests (Num. 18:8, 26-32), but how that can be construed into the church giving 10% of their income to missions is difficult to see for tithing in Israel was very inwardly focused. The tithes of the people were given to the Levites who were also Jews in the same religious and ethnic community. When the Levites gave a portion to the priests they were giving to a group of people who were of the same genera as they. Even when tithes were given to the poor, it was only the poor in their land who benefited, not the poor outside of Israel (Deut. 26:12-13). Israel was to be a light to the nations, but the law never specified setting aside funds to be given to reach people outside of their own nation.

It would be equally as hard to prove such a theory from NT giving patterns. We know that the church gave sacrificially to help fellow believers (Acts 4:32-35; 11:29; Ro. 5:26), that they gave regularly to missions (Phil. 4:14; II Cor. 11:8-9), that they supported those in the ministry (I Cor 9), and that they were exhorted to help the poor in general (Ja 2:15-18; Matt. 5:42), but it is doubtful that they had church budgets, let alone give any

thought of the church tithing. When needs came up, churches responded by taking a collection and giving to the need (I Cor. 16:1, 2). There is no hint that the collection was 10% taken from a larger budget. On the contrary, it is implied that the whole collection went to its intended purpose.

This is not to say that the church should keep all its finances to itself. The same principles that govern our giving in general should also be evident in the way a church manages its resources. It would be hard to see how the mandate to preach the gospel to all nations could ever be fulfilled if nothing tangibly was given to support that effort. If money isn't invested in reaching the lost, the church's focus in ministry is out of sink with the heart of God which is aimed at the lost (Jn. 3:16; Ro. 5:8; II Pet. 3:9). The Bible clearly teaches that where your treasure is, there your heart will be also (Matt. 6:19). A church's budget will reveal its heart. But mandating tithing laws upon the church seems to be a misguided effort to keep the church focused on its mission.