

Questions About Tithing

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Question: Should I give my tithe based on my gross income earned before taxes or on the net amount after my taxes are deducted from my paycheck?

Answer: Perhaps the best answer is, "Whichever amount you want to cheerfully give to the Lord." God is concerned about our attitude of heart when we give our tithes and offerings to Him: "Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver" (2 Cor. 9:7).

Do we still need to tithe since we are under the New Covenant?

Hebrews 7:4-9 says that Abraham gave tithes, which was before the Law was given (Gen. 14:20). Even if you believe that the tithe was only for the Old Covenant, Jesus always told us to go beyond the Law. The Law said to not commit adultery, but Jesus said to not lust (Matt. 5:27-28). The Law said to not murder, but Jesus said to not be angry (Matt. 5:21-22). If you believe that the tithe was only for the Old Covenant then you will want to give more than the tithe under the New Covenant.

How much is the tithe?

A tithe is one-tenth of the income you actually receive. We don't bring animals to the altar to sacrifice or crops to the storehouse in the Temple as they did in the Old Testament. Today we give with money, and it's important to remember that our giving is an act of worship. If a person in the Old Testament didn't bring an offering they would not be able to worship God. To show their love for the Lord, they brought their best animals or the first part of their harvest as a gift to God. In the same way, we show our love for God by honoring Him from our wealth.

In Malachi 3:8-11, God claims that the tithe is His and failing to give it is the same thing as robbing Him. But for those who give the tithe, He promises to "open for you the windows of heaven, and pour out of a blessing until it overflows (Mal. 3:10). Failing to give it brings a curse on us, where He removes His blessing (v.9). However, if we will cheerfully tithe, the Lord will "rebuke the devourer for you, so that it might not destroy the fruits of the ground" (v.11). This means that God has the ability to increase your wealth or reduce it, based upon your giving or withholding of the tithe.

Is the tithe before or after taxes?

This is an important question because a self-employed person can easily pay 30% to the government (Federal, state, county, and FICA taxes). Others can pay as much as 50% in taxes. The Lord wants us to live on a budget and He knows we have bills to pay as well.

The Lord wants us to tithe on the amount of our paycheck that is actually ours. Our giving is based "according to what a man has, not according to what he does not have" (2 Cor. 8:12). What you "do not have" are the taxes collected by the government. It's theirs, not yours. What you "have" is the amount after the government takes its portion. God does not expect us to give tithes to Him from the money confiscated by the government.

Jesus said, "Render to Caesar the things that are Caesar's and to God the things that are God's" (Luke 20:25). Taxes are the portion of our wages that we owe to Caesar (the government). It is interesting to note that Jesus did not say, "Everything is God's and nothing is Caesar's." Instead, He separated out what was owed to the government. Jesus instructed us to pay our taxes to the government and when we do, we are obeying His command. We give our tithe to God on the remaining amount that isn't paid to the government.

Let's look at a hypothetical situation to make a point. Suppose that you've earned \$1,000 and the tax rate is 95%. That means the government gets \$950 and you take home \$50. If you had to tithe (give 10%) on the gross amount, you would have to give \$100, which would be impossible because it would exceed your take-home pay of \$50. You couldn't do that, but you could tithe on the \$50 you actually received, so your tithe would be \$5. We can conclude from this that we should tithe on the net amount after taxes are taken out.

If you make \$1,000 and \$300 is taken out for federal, state, county, and Social Security taxes, you would give the tithe on \$700, which would be \$70. You can give additional offerings above

this amount if you want to contribute more. This is talking about where the tithe begins. You can and should give more than that for the Lord's work.

What if you have other amounts taken out of your paycheck?

If what you have taken out of your paycheck is a bill that you would normally pay, you should tithe on the amount that is deducted from your wages. For example, if you have \$500 taken out of your check to pay for health insurance, you should tithe \$50 on that amount. However, if you have \$500 taken out toward your retirement, you will need to decide whether you want to tithe \$50 on it now, or tithe when you take retirement payments in the future. That decision is between you and God.

Where is the "storehouse" today that we give to?

Malachi 3:10 says to bring the tithe into the storehouse. In the Old Testament, the storehouse was a building in the Temple where they brought grain and food. The Jews were fed from the storehouse.

Today you get your spiritual food from the spiritual storehouse. In other words, you give to the one who is spiritually feeding you. The apostle Paul said, "Let the one who is taught the Word share all good things with him who teaches" (Gal. 6:6). Again Paul says, "If we sowed spiritual things in you, is it too much if we should reap material things from you?" (1 Cor. 9:11). The "good things" and "material things" means your tithe.

You should give to where you're being fed God's Word, which can be your church or another ministry that's feeding you and others. Why should you contribute to a church or ministry that isn't teaching God's Word? Ask yourself, "Am I learning anything new that I can apply to my life? Am I growing in my passion for the Lord?" If you are being fed spiritually, the answers should be yes to both questions. Your spiritual life is far too important to attend a church that isn't being a faithful steward of God's Word (1 Cor. 4:1-2).