

Handling Finances - Is Tithing Biblical?

Intro

Tithe is a word that literally means '**tenth**'. When we speak of "tithing" we are talking about a person giving 1/10 of their financial increase to the LORD. There is great debate in the church today about tithing. Some argue "tithing is under the law", and unnecessary while others referring to Malachi 3:10 and would say "if you don't tithe you are robbing God". Which is correct?

I will NOT be looking at every scripture related to tithing, but hope to share enough to establish the idea that many of the principles behind tithing as it existed under the law are universal principles and are reiterated in the New Testament. I hope to show that while we are not under the law with respect concerning tithing, when we give according to NT norms we are in fact carrying out the same principles and in some cases to a greater degree than simply giving a tenth.

The law stated the tithe belongs to the LORD - It is holy to Him

Lev 27:30-34 NIV "**A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD.**

Holy = set apart - consecrated (thing), dedicated (thing), hallowed (thing), holiness

- Exo 3:5 NIV "Do not come any closer," God said. "Take off your sandals, for the place where you are standing is **holy** ground."

The tithe is holy - here it is called "the sacred portion"

- Deu 26:12-15 NIV When you have finished setting aside a **tenth** of all your produce in the third year, the year of the tithe, **you shall give it to the Levite, the foreigner, the fatherless and the widow**, so that they may eat in your towns and be satisfied. 13 Then say to the LORD your God: "**I have removed from my house the sacred portion** and have given it to the Levite, the foreigner, the fatherless and the widow, according to all you commanded. I have not turned aside from your commands nor have I forgotten any of them. 14 **I have not eaten any of the sacred portion** while I was in mourning, nor have I removed any of it while I was unclean, nor have I offered any of it to the dead. I have obeyed the LORD my God; I have done everything you commanded me. 15 Look down from heaven, your holy dwelling place, and bless your people Israel and the land you have given us as you promised on oath to our ancestors, a land flowing with milk and honey."

This idea of the LORD's ownership is expressed in both the Old and New Testaments

Not only does the TENTH belong to him - EVERYTHING belongs to Him

- 1Ch 29:14-16 "**But who am I, and who are my people, that we should be able to give as generously as this? Everything comes from you, and we have given you only what comes from your hand.** 15 We are foreigners and strangers in your sight, as were all our ancestors. Our days on earth are like a shadow, without hope. 16 LORD our God, **all this abundance** that we have provided for building you a temple for your Holy Name **comes from your hand, and all of it belongs to you.**
- 1Co 10:26 NIV for, "The earth is the Lord's, and **everything in it.**"

Under the law the tithe was given to support the Levites

Num 18:20-32 NIV The LORD said to Aaron, "You will have no inheritance in their land, nor will you have any share among them; I am your share and your inheritance among the Israelites. 21 **"I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the tent of meeting.** 22 From now on the Israelites must not go near the tent of meeting, or they will bear the consequences of their sin and will die. 23 It is the Levites who are to do the work at the tent of meeting and bear the responsibility for any offenses they commit against it. This is a lasting ordinance for the generations to come. They will receive no inheritance among the Israelites. 24 Instead, I give to the Levites as their inheritance the tithes that the Israelites present as an offering to the LORD. That is why I said concerning them: 'They will have no inheritance among the Israelites.'" 25 The LORD said to Moses, 26 "Speak to the Levites and say to them: **'When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the LORD's offering.** 27 Your offering will be reckoned to you as grain from the threshing floor or juice from the winepress. 28 **In this way you also will present an offering to the LORD from all the tithes you receive from the Israelites. From these tithes you must give the LORD's portion to Aaron the priest.** 29 You must present as the LORD's portion **the best and holiest part of everything** given to you.' 30 "Say to the Levites: 'When you present the best part, it will be reckoned to you as the product of the threshing floor or the winepress. 31 You and your households may eat the rest of it anywhere, for **it is your wages for your work at the tent of meeting.** 32 By presenting the best part of it you will not be guilty in this matter; then you will not defile the holy offerings of the Israelites, and you will not die.'"

In the NT ministers of the gospel should be supported in "the same way"

- 1Co 9:13-14 NIV Don't you know that **those who serve in the temple** get their food from the temple, and that **those who serve at the altar** share in what is offered on the altar? 14 **In the same way, the Lord has commanded** that those who preach the gospel should receive their living from the gospel.
 - This is talking about the Levites who serve in the OT
 - It was the tithes and offerings that supported the Levites
 - This concept or principle translates to the NT as well
 - The Lord has **commanded** that NT ministers be supported in the same way as the Levites

Earlier in the chapter Paul is defending his right to receive financial support

- 1Co 9:3-6 NIV This is my defense to those who sit in judgment on me. 4 Don't we have the right to food and drink? 5 Don't we have the right to take a believing wife along with us, as do the other apostles and the Lord's brothers and Cephas? 6 **Or is it only I and Barnabas who lack the right to not work for a living?**

In this portion of the verse Paul references the law, and applies it in principle to the NT

- 1Co 9:7 Who serves as a soldier at his own expense? Who plants a vineyard and does not eat its grapes? Who tends a flock and does not drink the milk? 8 **Do I say this merely on human authority? Doesn't the Law say the same thing?** 9 For it is written in the Law of Moses: "Do not muzzle an ox while it is treading out the grain." **Is it about oxen that God is concerned?** 10 **Surely he says this for us, doesn't he? Yes, this was written for us,** because whoever plows and threshes should be able to do so in the hope of sharing in the harvest. 11 If we have sown spiritual seed among you, is it too much if we reap a material harvest from you? 12 If others have this right of support from you, shouldn't we have it all the

more? But we did not use this right. On the contrary, we put up with anything rather than hinder the gospel of Christ.

- Paul uses the law - Not to put us UNDER the law but to teach a principle
- I view tithing in a similar way, it is not to put us under the law, but we teach it to understand and teach principles which are enduring

Tithing was not the only way people gave under the law

Deu 12:5-7 NIV But you are to seek the place the LORD your God will choose from among all your tribes to put his Name there for his dwelling. To that place you must go; 6 there bring your **burnt offerings** and **sacrifices**, your **tithes** and **special gifts**, what you have **vowed to give** and your **freewill offerings**, and the **firstborn** of your herds and flocks. 7 There, in the presence of the LORD your God, you and your families shall eat and shall rejoice in everything you have put your hand to, because the LORD your God has blessed you.

- They were to bring various kinds of offerings - not just the tithe
 - Offerings and sacrifices
 - Tithes
 - Special gifts
 - Gifts promised
 - Freewill offerings
 - Firstborn
- Even those who believe they should not tithe because it is “under the law”, should not believe they are exempt from giving. Many of the types of giving listed here we would identify as NT forms of giving. My point is just because something is mentioned in the OT is not reason to discard it as a valid NT principle. We would never say that financial gifts should not be given just because it is mentioned in the law...For those who say “tithing is under the law”, you could also say, “so are freewill offerings, and gifts”.

Here are some examples of how these forms of giving are found in the NT

- Php 4:15-19 NIV Moreover, as you Philippians know, in the early days of your acquaintance with the gospel, when I set out from Macedonia, not one church shared with me in the matter of **giving** and receiving, except you only; 16 for even when I was in Thessalonica, you sent me aid more than once when I was in need. 17 Not that I desire your **gifts**; what I desire is that more be credited to your account. 18 I have received full payment and have more than enough. I am amply supplied, now that I have received from Epaphroditus the **gifts** you sent. They are a **fragrant offering**, an **acceptable sacrifice**, pleasing to God. 19 And my God will meet all your needs according to the riches of his glory in Christ Jesus.
- **This sounds like a freewill offering** - 2Co 9:7 NIV Each of you should give what you have decided in your heart to give, **not reluctantly or under compulsion**, for God loves a cheerful giver.
- **Gifts promised** 2Co 9:5 NIV So I thought it necessary to urge the brothers to visit you in advance and finish the arrangements for the generous gift you had promised. Then it will be ready as a generous gift, not as one grudgingly given.

One argument: Tithing is not for today - it is a function of an agricultural society

Some say that tithing was an agricultural practice and not financial...thus it is incorrect to apply tithing to giving 10% of our income. While it is true that tithing speaks largely about grain, crops and herds, in the OT, it is because they lived in an agricultural society. Grain, crops, and herds was the currency of the day for most people.

- Gen 26:12-14 NIV Isaac planted **crops** in that land and the same year reaped a hundredfold, because the LORD blessed him. 13 The man became **rich**, and his **wealth** continued to grow until he became very **wealthy**. 14 He had so many **flocks** and **herds** and **servants** that the Philistines envied him.

A monetary value is placed on the tithe (even tho it was a crop).

- Deu 14:22-29 NIV Be sure to set aside a **tenth** of all that your fields produce each year. 23 Eat the tithe of your **grain**, new **wine** and olive **oil**, and the **firstborn** of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the LORD your God always. 24 But if that place is too distant and you have been blessed by the LORD your God and **cannot carry your tithe (because the place where the LORD will choose to put his Name is so far away)**, 25 then **exchange your tithe for silver**, and take the silver with you and go to the place the LORD your God will choose. 26 Use the silver to buy whatever you like: cattle, sheep, wine or other fermented drink, or anything you wish. Then you and your household shall eat there in the presence of the LORD your God and rejoice. 27 And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own. 28 At the end of every three years, bring all the tithes of that year's produce and store it in your towns, 29 so that the Levites (who have no allotment or inheritance of their own) and the foreigners, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands.

Also, note that Abraham's tithe was not agricultural exclusively - his was the spoils of war

- Gen 14:20-24 NIV And praise be to God Most High, who delivered your enemies into your hand." Then Abram gave him a tenth of **everything**. 21 The king of Sodom said to Abram, "Give me the people and **keep the goods for yourself**." 22 But Abram said to the king of Sodom, "With raised hand I have sworn an oath to the LORD, God Most High, Creator of heaven and earth, 23 that **I will accept nothing belonging to you, not even a thread or the strap of a sandal, so that you will never be able to say, 'I made Abram rich.'** 24 I will accept nothing but what my men have eaten and the share that belongs to the men who went with me--to Aner, Eshkol and Mamre. Let them have their share."

Tithe was given so the Levites could devote themselves to the Law of the LORD

2Ch 31:4-21 NIV He ordered the people living in Jerusalem to **give the portion due the priests and Levites so they could devote themselves to the Law of the LORD**. 5 As soon as the order went out, the Israelites **generously** gave the **firstfruits** of their **grain**, new **wine**, olive **oil** and **honey** and all that the fields **produced**. They brought a great amount, a **tithe of everything**. 6 The people of Israel and Judah who lived in the towns of Judah also brought a **tithe of their herds and flocks** and a **tithe of the holy things dedicated to the LORD** their God, and they piled them in **heaps**. 7 They began doing this in the third month and finished in the seventh month. 8 When Hezekiah and his officials came and saw the heaps, they praised the LORD and blessed his people Israel. 9 Hezekiah asked the priests and Levites about the heaps; 10 and Azariah the chief priest, from the family of Zadok, answered, "Since the people began to bring their **contributions** to the temple of the LORD,

we have had **enough** to eat and **plenty to spare**, because the LORD has **blessed** his people, and **this great amount is left over.**" 11 Hezekiah gave orders to **prepare storerooms in the temple** of the LORD, and this was done. 12 Then they faithfully brought in the **contributions, tithes** and **dedicated gifts**.

...14 Kore son of Imnah the Levite, keeper of the East Gate, was in charge of the **freewill offerings given to God, distributing** the **contributions** made to the LORD and also the **consecrated gifts**.

- Note: Some people do not give because they believe the church has enough money - here the LORD directed them to make storehouses
- The Levites were to devote themselves to the Law of the LORD

In the NT there is a similar mandate for those whose task is to serve the word of God

- Act 6:3-4 NIV Brothers and sisters, choose seven men from among you who are known to be full of the Spirit and wisdom. We will turn this responsibility over to them 4 and **will give our attention to prayer and the ministry of the word.**"
- 1Ti 5:17-18 NIV The elders who direct the affairs of the church well are worthy of **double honor**, especially those whose work is preaching and teaching. 18 For Scripture says, "Do not muzzle an ox while it is treading out the grain," and "The worker deserves his wages."
- **Honor** = a value, that is, money paid, or (concretely and collectively) valuables; by analogy esteem (especially of the highest degree), or the dignity itself:

In the OT the tithe was given so as to NOT neglect the house of God

- Neh 10:38-39 NIV A priest descended from Aaron is to accompany the Levites when they receive the tithes, and the Levites are to bring a tenth of the tithes up to the house of our God, to the storerooms of the treasury. 39 The people of Israel, including the Levites, are to bring their contributions of grain, new wine and olive oil to the storerooms, where the articles for the sanctuary and for the ministering priests, the gatekeepers and the musicians are also kept. "We will not neglect the house of our God."

In the NT Put the money at the apostles' feet - give to the church

- Acts 4:34-35 that **there were no needy persons** among them. For from time to time **those who owned land or houses sold them**, brought the money from the sales 35 and **put it at the apostles' feet**, and it was distributed to anyone who had need.
 - I would like to say something about "where to give". The early church brought the money and laid it at the apostles' feet...and from there distribution was made. Hopefully you can trust the leaders of your church to disseminate funds appropriately. Do not substitute giving to missions instead of giving to your local church...do not substitute volunteering of your time instead of giving to the local church. Give to your local church to forward the work of God and the church's vision. If God moves upon you to give elsewhere then by all means give, but give ABOVE what is right to give to your church, not INSTEAD of.

In the OT God said those who did not tithe were robbing Him

- Mal 3:8-10 NIV "Will a mere mortal rob God? Yet you rob me. "But you ask, 'How are we robbing you?' "In tithes and offerings. 9 You are under a curse--your whole nation--because you are robbing me. 10 Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the LORD Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that there will not be room enough to store it.

In the NT Paul said he was robbing other churches because the Corinthians did not give sufficiently

- 2Co 11:7-9 NIV Was it a sin for me to lower myself in order to elevate you by preaching the gospel of God to you free of charge? 8 **I robbed other churches by receiving support from them so as to serve you.** 9 And when I was with you and needed something, I was not a burden to anyone, for the brothers who came from Macedonia supplied what I needed. I have kept myself from being a burden to you in any way, and will continue to do so.

OT - A blessing to those who bring the tithe

- Mal 3:10-12 NIV Bring the whole tithe into the storehouse, that there may be food in my house. **Test me in this,** says the LORD Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that there will not be room enough to store it. 11 I will prevent pests from devouring your crops, and the vines in your fields will not drop their fruit before it is ripe," says the LORD Almighty. 12 "Then all the nations will call you blessed, for yours will be a delightful land," says the LORD Almighty.

NT - Give and it shall be given unto you

- Luk 6:38 NIV Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you."

Some say tithing is simply OT law

Actually tithing was practiced before, during AND after the law.

1. Tithing was practiced BEFORE the Law (Gen 14:20 & Gen 28:22)
2. Tithing was practiced DURING the time of the Law (Lev 27:30-32)
3. Jesus affirmed that tithing was valid - still OT (Matt 23:23)
4. In the New Testament Church (1 Cor 9:7-9) Paul taught tithing (which was the means of supporting the priests in the OT) as a valid comparison of how to provide for those who are ministers in the NT church.

New Testament Giving vs Giving 10%

For those who do not tithe because they view it as an OT rule, may I challenge you then to give within the bounds of NT revelation.

2Co 8:1-5 NIV And now, brothers and sisters, we want you to know about the grace that God has given the Macedonian churches. 2 In the midst of a very severe **trial**, their overflowing **joy** and their **extreme poverty** welled up in **rich generosity**. 3 For I testify that they gave **as much as they were able**, and even **beyond their ability**. Entirely on their own, 4 they urgently pleaded with us for the

privilege of sharing in this service to the Lord's people. 5 And they exceeded our expectations: They gave themselves first of all to the Lord, and then by the will of God also to us.

What is more challenging - this or to tithe?

- To give even **when in poverty**
- To give with **rich generosity**
- To give **as much as you are able**
- To give **beyond your ability**
- To count it a **privilege to serve** by giving

1Co 16:1-2 NIV Now about the collection for the Lord's people: Do what I told the Galatian churches to do. 2 **On the first day of every week**, each one of you should **set aside a sum of money in keeping with your income**, saving it up, so that when I come no collections will have to be made.

What is more challenging - this or to tithe?

- Giving should be **regular** - (the first day of EVERY week)
- Giving should be **proportional** - a sum of money in keeping with your income

2Co 9:6-11 NIV Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows **generously** will also reap generously. 7 Each of you should give **what you have decided** in your heart to give, **not reluctantly or under compulsion**, for God loves a **cheerful** giver. 8 And **God is able to bless you abundantly, so that in all things at all times, having all that you need, you will abound in every good work.** 9 As it is written: "They have freely scattered their gifts to the poor; their righteousness endures forever." 10 Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness. 11 You will be enriched in every way **so that you can be generous on every occasion**, and through us your generosity will result in thanksgiving to God.

What is more challenging - this or to tithe?

- Give **generously** not sparingly
- Give **willingly** not reluctantly or under compulsion
- Give **cheerfully** for God loves a cheerful giver
- Give **in faith** knowing that God will provide for all we need
- Give as a **lifestyle** - as God continues to enrich

Act 4:32-37 NIV All the believers were one in heart and mind. **No one claimed that any of their possessions was their own**, but they **shared everything they had**. 33 With great power the apostles continued to testify to the resurrection of the Lord Jesus. And **God's grace was so powerfully at work in them** all 34 that **there were no needy persons** among them. For from time to time **those who owned land or houses sold them**, brought the money from the sales 35 and **put it at the apostles' feet**, and it was distributed to anyone who had need. 36 Joseph, a Levite from Cyprus, whom the apostles called Barnabas (which means "son of encouragement"), 37 sold a field he owned and brought the money and **put it at the apostles' feet**.

What is more challenging - this or to tithe?

- Claim no ownership
- Share everything you have
- A goal that no needy person would be in the church
- Sell possessions to meet needs (land or houses)
- Put the money at the apostles' feet

There are probably few, if any, who reject tithing as being an OT law that would even come close to giving as the NT declares. If a person does not tithe because it is OT, then what is the alternative except to turn to the NT for inspiration...and this is a fearful place to go if you have not sorted out the issue of money in your heart...unless you simply choose not to give.

It is almost as if you can hear Jesus say, "In the law it was written to give a tithe of all, but I say unto you....."

Is tithing biblical?

- 1) Yes in the sense that the principles behind tithing express the heart of God related to finance, and it is valid to teach OT law with NT application just as Paul did in (1 Cor 9:9-10 For it is written in the Law of Moses: "Do not muzzle an ox while it is treading out the grain." **Is it about oxen that God is concerned? 10 Surely he says this for us, doesn't he? Yes, this was written for us**, because whoever plows and threshes should be able to do so in the hope of sharing in the harvest.)
- 2) Yes in the sense that much of what the Bible teaches about tithing is found in the NT in principle
- 3) No in the sense that NT Christians are not bound under a law in their giving
- 4) No in the sense that tithing should be the goal or epitome of our giving - it is simply a good starting point, to challenge our hearts, and to spur us on to become rich in generosity

I believe teaching the principles about tithing is a valid way to teach NT truths. But there are limitations in the comparison...The tithe is too restrictive for NT giving...10% is a low bar compared to what we see in the NT, 10% giving is not sacrificial for many, 10% giving can be a way for people to simply assuage their conscience and never embrace the challenge of "**everything I have is the LORD's, how much should I keep?**".

I tithe because I embrace the principles of:

- Everything is the LORD's
- Give to the LORD the first and the best
- I give to support the work of the LORD
- Give to the poor
- The love of money is the root of all evil
- It is a simple way to build a discipline of giving

My challenge to us is

- 1) Do not put yourself under the law to tithe
- 2) If you do not currently tithe, make it a goal to go there...it is a great starting point to exercise your faith, and to put finance in a proper place of priority in your life - test the LORD in this, and to encourage giving as a disciplined practice
- 3) For the rest - let us make it our goal to become cheerful, hilarious givers...May the extremely high standards of NT giving challenge us to move far beyond the tithe