

Stewardship Forum

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Stewardship Tools for Leaders : Sermon Library

Title: What the Bible teaches us about tithing and giving

Author: Revd Dr Paul Blackham

Key Bible passages: **Genesis 14 and Hebrews 7**

This sermon focuses on what the Bible teaches us about tithing and giving - so that we can go away and re-examine how we serve the LORD in this way.

We will consider here four areas of giving:

1. Mis-use of tithing;
2. What the Old Testament actually commands regarding tithing;
3. What the New Testament teaches about Christian giving;
4. What the Bible teaches about the practice of giving;

Our examination of giving must include a look at the subject of tithing. Tithing is understood to involve giving 10% of our income to the Lord's work, because the word tithe means 10%. Why do Christians tithe? Does God command us to tithe? What exactly does the Bible say about tithing? These are common questions asked by people joining our church.

Tithing is one of the most popular subjects these days, at least judging by the amount of Internet material available. Not only Christian groups, but also nearly any vaguely religious group will have much to say about tithing.

If even half the claims about tithing were to be believed then it would be one of the most powerful and amazing doctrines in the whole Bible.

In an article called - "Prosperity is God's Idea" by the Rev. Sherry Kirschner of the "Spiritual Rights Foundation" we are told the following: "*The one infallible formula for abundance and prosperity is mentioned numerous times in the Bible and is called Tithing.*"

Some people teach that tithing is the way to ensure that God blesses us financially. Well, how do they claim that it works? How do I lay hold of this infallible formula? The Rev Kirschner makes it clear. She says, "*You do this by figuring out the monetary value of all the Supreme Being has given you thus far, all the material possessions you have accumulated in your life so far. When you come up with the value of it all put together, you take 10-30% of the total and release it to the place or person who enlightened you on the subject of tithing. Now you are a tither. You have put your hand in the hand of the Father and you can rest your weary brain about your financial situation. You have left that money with the Source of all things, who originally endowed you with that increase, so that your connection with Him will never be severed.*"

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If you give the Rev Sherry Kirschner 10-30% of your wealth your connection with the Supreme Being cannot be severed – infallible salvation, if we are prepared to pay for it!

It has become customary to assume that there are all kinds of financial blessings associated with tithing.

Malachi 3:10 is wrongly used as proof for this - "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 you will not have room enough for it."

Now, what was the LORD telling Israel through the prophet Malachi? Just what kind of tithe did He want them to pay into the temple's storehouse?

There were four tithes commanded in the Old Testament.

1. The people paid a general tithe to the Levites.

Numbers 18:21 - "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".

All the tribes of Israel, except the Levites, had a designated geographical area as their "inheritance". The Levites, in return for their work within the nation, received income tax of 10% from the rest of the population.

One writer describes the functions of the Levites as:

- .the Health Inspectors,
- .the Police,
- the Justice Department, and
- .the Education Department.

To put it simply, the Levites were the Public Service in Israel, and they were supported by a system of income tax called "tithes".

2. The Levites paid a tithe of the general tithe to the priests

Numbers 18:25-31 - The Lord said to Moses, "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 to Aaron the priest.'"

All the priests were Levites, but not all Levites were priests. The priestly caste were descended from Aaron and they had specific responsibilities related to the Temple worship.

So, the second tithe guaranteed the financial security of the priests, and thereby protected the Temple system. A tithe of the tithe was given to the temple - or 1% of Israel's Gross

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National Product funded the temple.

3. The people kept a tithe to pay for their annual pilgrimage to Jerusalem

The people of Israel were to assemble three times a year in Jerusalem (as the place chosen by the Lord) for the major feasts. This was a time of rejoicing and the Lord ensured that everybody had sufficient resources available to enable them to fully enter into the rejoicing by commanding in **Deuteronomy 14:22-26** that they set aside another 10% of their annual income for that purpose.

0. The people paid a tithe for the poor, the orphans and the widows

In **Deuteronomy 14:28-29** we hear about a further tithe, collected every three years. This tithe went to the poor, the widows and the orphans. It was payable once every three years, which equals one-third of a tenth annually.

The total tithes paid by the Israelites amounted to an average of 23.3% of their total income.

This is most significant - if a person believes that they must obey the Bible's teaching about the Levitical tithe, then they need to give 20% every year and 30% every three years - whatever their income, however much or however little they had. This does not include the free-will offerings - the fellowship offerings that the LORD made provision for - and it is these free-will offerings, done simply because we love to do it, that is the real OT basis for Christian giving.

Therefore we may ask: what tithe was the LORD requiring of the people of Israel in Malachi 3:10?

Whose job was it to fill the storehouse of the LORD's house with food? Which tithe did this?

Nehemiah 10:38 - "And the priest, the son of Aaron, shall be with the Levites when the Levites receive tithes, and the Levites shall bring up the tenth of the tithes to the house of our God, to the chambers of the storehouse."

The tithe that the Levites paid to the priests was paid into the storehouse. Of course, they could only pay this if the whole nation was paying a proper tithe to the Levites. So, if the whole Israelite nation got their act together, living as the Law of Moses commanded, then the LORD would bless them.

However, what blessings did the LORD promise Israel if they instituted the tithing system with the wholehearted commitment He expected?

Malachi 3:10 - 11 - "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

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open the floodgates of heaven and pour out so much blessing that you will not have room enough for it. I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit," says the LORD Almighty."

Israel had inherited the land from the LORD - and the land was to be a brilliant graphic illustration of the promises of the gospel. The LORD promises that if they witness to Him with all their heart, then He will see to it that their land is fertile, that their crops do not fail.

The four tithes are simply one part of the whole system of Law given through Moses. It is not possible to pick just that bit out and apply it to the Christian. It is all locked into the whole Mosaic Law.

Deuteronomy 12:10 - 11 "you will cross the Jordan and settle in the land the LORD your God is giving you as an inheritance, and he will give you rest from all your enemies around you so that you will live in safety. Then to the place the LORD your God will choose as a dwelling for his Name--there you are to bring everything I command you: your burnt offerings and sacrifices, your TITHES and special gifts, and all the choice possessions you have vowed to the LORD." Notice that tithing is just one part of that whole pattern of life.

Galatians 5:3 rings in our ears at this point - "Again I declare to every man who lets himself be circumcised that he is obligated to obey the whole law."

Some leaders preach that if only their congregations pay their tithes to them they will be blessed with perfect health and vast riches. This is a wicked abuse of Scripture - for which those leaders will have to answer. The Bible is clear - We can only adopt the OT tithes if we are prepared to obey the whole Mosaic system of Law - with all the animal sacrifices, food laws etc. We can only claim the blessings of that system if we take on all the duties of that system. But, that whole system has been rendered obsolete (Hebrews 8:13) through the appearing of Jesus Christ - the one that the Law had been preparing for. Those who preach the prosperity gospel, can do so only by lifting parts out of the Law of Moses and trying to apply them directly to us - as if Christ had not come.

However, some quite sensible people argue for the necessity of tithing for Christians, by arguing from Genesis 14 - the practice of Abraham. Here is a sample from Michael Fackerell - "*Tithing is not a thing only of the Old Covenant or of the Law of Moses. Abraham tithed to Melchizedek before he received the sign of circumcision. The law of Moses had not yet been given. The New Testament teaches us that Abraham is a spiritual father to those who "walk in the steps of the faith which our father Abraham had while still uncircumcised."* (**Romans 4:12**). Clearly tithing was one of those steps."

This point is much more serious. The life of Abraham is a kind of definitive model of Christian faith in the Bible - and if the faith of Abraham meant that he had to tithe, then so must we.

However, Abraham paying tithes to Melchizedek is never isolated as the sign that his faith was real. No, as we see in **Hebrews 7** it simply signified that Melchizedek was even greater than Abraham and because Abraham is the father of the church, even the Levites (his descendants) are inferior to Melchizedek. Of course, (though this is not an issue we can

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pursue here), this raises the interesting question of just who Melchizedek is given that he is an immortal priest without any beginning or end, and He shares the Lord's Supper with Abraham!

Abraham gave only a tenth of the plunder to Melchizedek - far below the Mosaic tithes, so there is no obvious connection between the two. Notice also in **Genesis 14:22-23** that although Abraham gave a tenth of the plunder to Melchizedek, he actually took none of the plunder for himself. There is no record that he ever gave a tithe of his annual produce.

Why did Abraham give this tithe? He was not commanded to do it - so it was not a matter of obedience. Abraham did not tithe because of any law he did it as an expression of his faith. In the life of Abraham we see a wonderful model of the Christian attitude to wealth and possessions. When he arrived at the promised land he allowed Lot to choose the best land for himself - and he lived simply in tents to show that he was seeking no final satisfaction in any earthly treasures.

This brings us to the true Christian model of giving.

The Christian does not regard anything they have as a possession, but everything merely as something to look after that belongs to the LORD.

Nothing He has given us belongs to us, because we are all slaves of righteousness. A slave owns nothing, but simply looks after what the Master owns. This is the bottom line for Christian giving. We are stewards not owners. We remind ourselves of this every time we take the offering in our church the words of **1 Chronicles 29:14** - "Everything comes from You, and we have only given You what comes from Your hand."

We are not commanded to give any percentage of what the LORD gives us - rather we are to use everything He has given us in His service. If we grudge giving anything to Him then we shouldn't give it at all - because we haven't understood Christian discipleship. Some who Name the Name of Christ give nothing or next to nothing for the work of the gospel - yet what kind of an empty faith is that? One of the basic marks of Christian faith is an open generous spirit of giving – a sincere love.

In **2 Corinthians 8: 7-9** the apostle Paul wrote: "But just as you excel in everything--in faith, in speech, in knowledge, in complete earnestness and in your love for us--see that you also excel in this grace of giving. I am not commanding you, but I want to test the sincerity of your love by comparing it with the earnestness of others. For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich."

We see this sincere love issuing out of real faith in the first New Testament Church in **Acts 2:44 - 47** "All the believers were together and had everything in common. Selling their possessions and goods, they gave to anyone as he had need."

The bottom line is this. If we are Christians, we are members of the Body of Christ, and we do have all things in common. We do not regard anything that we own as a right to possess, but simply as a resource for the service of God.

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If we do not want to excel in giving, then we haven't understood the gospel. If we want to hold onto what He gives us for our own purposes then we show that we have no sincere love, that we are not yet followers of Christ. Surely, every believer wants to follow the example that Jesus set for us - who gave up all His infinite riches so that we could become rich.

There can be no half-heartedness or grudging compulsion about Christian giving, precisely because Jesus so freely gave for us. God loves the cheerful giver - which in the Greek is, God loves the hilarious giver, the one who loves to give more than anything else, because nothing so displays His character than when we do that.

Yet, the service of Christ is not onerous or hard. He does not want us to give what we cannot afford to give - as some infamous self-styled preachers claim. No, the Scripture tells us plainly in **1. Corinthians 16:2** "On the first day of every week, each one of you should set aside a sum of money in keeping with his income."

If God has blessed us with lots of money and possessions, then we are able to give even more. An increase in our income is an increase in our giving, not an increase in our lifestyle.

The real trap of a legalistic tithing mentality can be thinking that just 10% of what we have belongs to the LORD that we do not need to prayerfully think through our financial discipleship.

John Wesley said that he was not bound by the law of tithing, and was free to give as much as he was able - which in his case was much more than even the 23.3% of the Mosaic tithes (60-90%)! Because of the amazing popularity of his books and his brothers hymns he would have died a multi-millionaire - yet, he actually died possessing just a spoon! He worked out what he needed to live on and gave the rest away.

Now, this does not mean that we should give until we are poverty stricken. This is unbiblical. We are to be willing, but we must not give more than we are able. **2. Corinthians 8:12-14** - "For if the willingness is there, the gift is acceptable according to what one has, not according to what he does not have. Our desire is not that others might be relieved while you are hard pressed, but that there might be equality. At the present time your plenty will supply what they need, so that in turn their plenty will supply what you need. Then there will be equality."

Some of the practical steps we can take to be faithful followers of Christ in our giving.

Firstly, and this is the most important thing, we should regularly pray about and review our giving. This should be the first thing we do concerning our money, before we make all our other financial commitments. We should answer some basic questions: when should I give? What should I give to? How much should I give? And what method should I use to give? This last point is crucial. If all our offerings were given tax effectively as a church we would have significantly more money to use and give.

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We must all take our giving seriously and make it as effective as we can. That is the essence of being a good steward of what the LORD has given us. Did you know that 65% of all adults have not made a will? It is bad stewardship if we do not take the same care of our death as we do of our life.

Secondly, there will be a giving clinic here in the church after the service, where our Treasurer will be available to answer specific questions. Often people are at our church for a short time and do not want make long-term commitments. Nevertheless, there are various schemes available to give us the flexibility to give tax effectively to any aspect of the LORD's work, not just our church.

My prayer is that every one of us would take this matter to heart and over the coming weeks we will pray about our giving and make it a central part of our service of Christ, so that when He is revealed we do not need to be ashamed.

Therefore, to God the Father, God the Son and God the Holy Spirit, be ascribed all the praise, all the glory, all the majesty, all the honour and every blessing, now and forever.
AMEN.

About the author – The Revd Dr Paul Blackham is Associate Minister (Theology) at All Souls Church, Langham Place, Central London.