

# TITHING IN THE WORD OF GOD

## WHAT IS TITHING?

It is not merely giving, but bringing ten percent of one's income to God. The word "tithing" means "tenth." If five percent or twenty percent is given, it is giving, but not tithing.

## WHO ARE COMMANDED TO TITHE?

There is no recorded commandment, nor even a request or suggestion, that anyone give a tenth until after the Law of Moses was introduced in the book of Exodus (The first occurrence of the word "tithing" is Lev. 27:30). Both Abram and Jacob gave a tenth, but there is no record that either one was asked or commanded to do so.

Also there is no command to tithe in the New Testament epistles. Paul teaches that we should give in proportion to our income (2 Cor. 8:11 - 15) but he leaves the decision as to what percentage of the income is given entirely up to the free choice of the giver (2 Cor. 9:7).

Hebrews 7:5 makes it clear that the Levites were to receive tithes from their brethren, the other tribes of Israel. In Malachi 3:8 - 12 it is the nation (Israel -- Mal. 3:9), not the nations (Gentiles), who are robbing God by withholding the tithe.

The Levites (who received tithes) were to tithe also by giving their "tenth of the tenth" to the High Priest (Num. 18:26, 28; Neh. 10:38).

## WHO ARE TO RECEIVE THE TITHES?

Abram gave a tithe to Melchizedec, and Jacob gave his to God (with no information as to how this was to be done), but under the Law the tithe went chiefly to the tribe of Levi. This is made clear by the very basis upon which legal tithing rested.

When the Israelites entered the land of Palestine, under Joshua, it was divided into twelve parts and one part given to each of the twelve tribes. This was their "inheritance" and was to be the source of their livelihood. The tribe of Levi was not to be included among the other tribes in this distribution (the number of tribes was brought up to twelve by making Joseph into two tribes -- Ephraim and Manasseh). The Levites had no way to grow crops or raise cattle. To make up for this and to set them free to do their work as priests and ministers, God commanded the other tribes to give one tenth of their crops and cattle to Levi. This was to be their inheritance (Num. 18:21, 24, 26).

Some of the tithe was used differently however. Every three years it was to be stored up in the giver's home and made available to those who were in need: strangers, widows, and orphans, as well as the Levites living in his area (Deut. 14:27 - 29; 26:12 - 14). The tither himself used also part of the tithe. God commanded every man in Israel to go up to Jerusalem three times a year to the feasts (Ex. 23:14, 17; 34:23). He promised to protect their homes while they were away (Ex. 34:24) and fed them, out of their own tithes, while they were there (Deut. 12:17 - 19;

14:22, 23).

## HOW WAS TITHING ACCOMPLISHED?

While Abram and Jacob gave "tithes of **ALL**" (Gen. 14:20; 28:22), the tithing commanded under the Law was primarily of the products of agriculture: grains, fruits, cattle and sheep -- what the Filipino brethren would call "in kinds" giving (Lev. 27:30 - 32). Except on the third year, when the tithe was stored in the Israelite's storehouse, it was brought to Jerusalem (Deut. 12:5, 6, 17, 18) where a large room was provided in the temple area to store it (Neh. 10:37; 12:44; 13:5 & Mal. 3:10). If the giver lived too far from Jerusalem to bring the actual farm products, he could sell them and use the money to buy similar items when he arrived at the temple (Deut. 14:22 - 27). It was this practice which made possible the thriving business of the "thieves" who were driven from the temple by Christ (John 2:14 - 16).

If the tither wanted to give money instead of products of the field, he was to sell them and then add one fifth (20%) to the price before he presented it to the Lord. For instance, if he had a harvest of ten sacks of Barley his tithe would be one sack. But if he sold that one sack for ten shekels his tithe in currency would be twelve shekels (Lev. 27:31).

When, in the third year, he stored his tithe within his gates for the use of the needy in his hometown, he made a report of it before the Lord in Jerusalem. There he would declare that he had faithfully given the Lord the full amount and had used it according to God's instructions (Deut. 26:12 - 14).

## THE TITHE AND TAXES

The tithe was not an "income tax" to pay for governmental costs. Even though the government was a theocracy, and the king considered as a servant of God over Israel, none of the kings were Levites. Therefore they could not accept any of the Levitical tithe. When Samuel explained the operation of the theocracy to the Israelites he said, concerning their king, "***He will take a tenth of your grain and your vintage, and give it to his officers and servants. And he will take your male servants, your female servants, your finest young men, and your donkeys, and put them to his work. He will take a tenth of your sheep. And you will be his servants***" (1 Sam. 8:15 - 17).<sup>1</sup> This was what amounted to an income tax. It was in addition to the tithe given to God. Solomon greatly increased this tax, evidently, for ten tribes rebelled against his son, Rehoboam, when he refused to give them relief from the burden (1 Kings 12:4, 16).

## THE IMPORTANCE OF TITHING

With Abram the tithe was a voluntary recognition of the greatness of Melchizedec (Heb. 7:4, 7). Jacob, in a move characteristic of him, made a bargain with God. If God would first keep him, provide for his needs, and bring him safely home, he would return a tenth of his income to Him (Gen. 28:20 - 22).

Under the Law the tithe was commanded by God. To fail to bring it was an act of disobedience and "robbing God" (Mal. 3:8).

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<sup>1</sup>The Scriptures quoted will be from the New King James Version unless noted otherwise.

Yet, even under the Law, tithing was not of supreme importance. Remember that the proud Pharisee who prayed in the temple, "*I give tithes of all that I possess*" went away without being justified (Luke 18:10 - 14). The Pharisees were so careful to keep this command that they even tithed the insignificant plants which grew wild where there was water. Yet they were rebuked for not giving heed to the "*weightier matters of the Law*" -- justice, mercy, faith (Matt. 23:23) and the love of God (Luke 11:42). Their tithing was as nothing compared to two mites cast into the treasury by a poor widow (Mark 12:41 - 44). They had brought their tithe, probably more -- for they "*put in much*," but she had cast in "*all that she had*." She had not given ten percent -- she had given one hundred percent!

It is significant that the ultimate in giving which is set before us is as an encouragement, in Second Corinthians eight and nine, is not the "tenth," but the gift of Christ Himself who became poor that we might be rich (2 Cor. 8:9). He, like the poor widow, gave one hundred percent. Very few, if any, can match His giving -- and none can surpass it!

### **GIVING UNDER GRACE.**

While Paul mentions giving in many places in his epistles, he gives two full chapters to the theme in Second Corinthians. A brief outline study of Second Corinthians eight and nine will not only deliver us from legalistic tithing, but will so instruct us in grace giving that the results, for those who really want to please the Lord, will **far surpass** those produced by compulsory tithing.

### **GENERAL OBSERVATIONS concerning Second Corinthians eight and nine.**

Giving is presented, not as a command, but as a "grace" (2 Cor. 8:1, 6, 7, 19; 9:8, 14). It is strongly encouraged, but is to be wholly voluntary. Many incentives to give generously are listed, but obedience to a command is not one of them.

Giving is to be proportional, but there is no demand that the proportion must be one tenth of one's income. The tithe is not even suggested as a standard. If a believer today voluntarily chooses to give a tenth of his income, he has Paul's blessing. But if he insists that others must do the same, he is going back to the Law.

Those who are giving in Corinth are not Israelites, as such, but a Body of believers -- mostly Gentiles. They give not to the Levites, but to all of the poor saints in Jerusalem.

There are three outstanding verses in these chapters which are generally thought of apart from the grace of giving, yet they are the very heart of it!

-- "*For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sakes He became poor, that you through His poverty might become rich*" (2 Cor 8:9). Christ is set before us as an example of giving. This is grace **FOR** us.

-- "*And 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*" (2 Cor 9:8). We have

God's enablement for our giving. This is grace **THROUGH** us.

-- **"Thanks be to God for His indescribable gift!"** (2 Cor 9:15). In this context God's gift seems to be not Christ given for our sins (though this is blessedly true!), but the opportunity and ability to share that which is so characteristic of God (James 1:17), the ministry of giving. How wonderful is His grace **TO** us!

### **HOW TO GIVE. Some principles of giving from Second Corinthians eight and nine.**

- The opportunity to give is a gift of God's grace (2 Cor. 8:1, 2). Compare 2 Cor. 12:9.
- Giving should be voluntary. Notice "readiness to will" (8:11) and "not of necessity" (9:7). The Macedonians were eager to give and begged Paul to accept their gifts (8:3, 4).
- Giving should be joyful (9:7).
- Giving should be with a purpose in mind: planned, systematic giving (8:11, 12-a; 9:2, 7). See also 1 Cor. 16:2.
- Giving should be proportional to income (8:11 - 15). See also 1 Cor. 16:1, 2. What the proportion will be is left up to the voluntary decision of the giver.
- Giving should be carried out with determination (8:11, 24; 9:7).
- Giving is not limited to the rich (8:2). The Macedonians were very poor in money, but rich in their desire to give. Even the very poor can give themselves (8:5). However it was the Corinthians who had an abundance (8:14) who were urged to give in order to supply the needs of those who were suffering from extreme poverty (8:13 - 15).
- Giving should be sacrificial. It should cost one something. The Macedonians gave **"beyond their ability"** (8:3).
- Giving is to be characterized by honesty, both before God and men (8:18 - 24, particularly verse 21). Compare Ananias and Saphira who were dishonest in giving (Acts 5:1 - 10). Judas was dishonest in using what had been given by others, for **"he was a thief, and had the money box; and he used to take what was put in it."** (John 12:6).

**NOTE** -- Giving is sometimes practiced as though it was a loan to the church instead of a gift. When the giver has a need he expects to get it back. This is an attitude sometimes found among the poor believers in the Philippines (and possibly elsewhere also). Also, givers are sometimes discouraged when the offerings are not used the way the church has voted they be used, or are actually misdirected toward bringing riches to those carrying on the "ministry" rather than accomplishing the work of God. Both those giving and those receiving must be totally honest.

### **WHY GIVE? Reasons given in Second Corinthians eight and nine**

- It proves the sincerity of our love for Christ and other believers (8:8, 24). The gift from Philippi demonstrated the loving concern of that congregation for Paul (Phil. 4:10).
- It supplies the needs of the brethren (8:14; 9:12). Compare Phil. 4:18.
- Giving provides "seed for the sower" (9:10). Less seed means a smaller harvest. Paul rejoiced in the giving of the Philippians because it would cause fruit to abound to their account (Phil. 4:17).
- Giving multiplies one's own ministry (**"multiply the seed you have sown"** -- 9:10). A believer can be "preaching" day and night if he is supporting preachers and missionaries around

the world.

-- Giving produces thanksgiving to God on the part of those who receive the gifts (9:11 - 13).

-- The generosity of one encourages others to give also (9:2). Think how many have been challenged by the woman who gave her two mites (Mark 12:41 - 44). Also consider the woman in Mark 14:3 - 9. She gave all, even breaking the expensive alabaster box. Christ commended her gift highly. He said, "*wherever this gospel is preached in the whole world, what this woman has done will also be told as a memorial to her.*" (Mark 14:9).

-- Those who receive the gift will be praying for the giver (9:14).

--- Giving brings joy to the giver (9:7).

-- God will return the donor's giving to him, like the harvest after the sowing of the seed, in proportion to the seed sown -- but greatly multiplied (9:6, 10). The church in Philippi gave regularly (Phil. 4:18), generously and sacrificially (Phil. 4:19), and now God will supply their need (Phil. 4:19).

Indeed the opportunity to give is an unspeakable gift from God! (9:15).

## CONCLUSIONS.

What shall we say then? Should we tithe today in this age of Grace?

Let us go back to Abram as he returns from a glorious victory given to him by the Lord he served. He is not an Israelite, for the very word "Israelite" will come from the name given to his now unborn grandson. He is not under the Law of Moses, for that will not be in effect for more than four hundred years. He is not even circumcised at this time. He is just a sinner who has exercised faith in God (Heb. 11:8), a man whose faith will soon be announced as the basis for his justification -- when that faith stretches to believe a message of life out of death (Gen. 15:6; Rom. 4:18 - 22).

Coming to meet him is a mysterious man. He is a king over Salem (later called "Jerusalem"), the city which will one day be the capital city for the whole world. His throne is resting where one day the throne of the King of kings will be situated. He is a priest but, strangely, he does not offer a sacrifice. Instead he sets a simple table of bread and wine symbolizing a sacrifice already accomplished. This feast was not to be repeated until nearly two thousand years had rolled by, not until it represented a completed sacrifice on a cross outside of Jerusalem. He is one who is even greater than Abram, though only four verses in the entire Old Testament mention him (Gen. 14:18 - 20; Psa. 110:4).

This stranger does not come with commandments for Abram to keep, or to scold him, or threaten him with judgment. He comes only to bless. Abram has fellowship with him around a table provided totally by his kingly guest. Abram is not asked to do a single thing. He receives the blessing, enjoys the fellowship and the meal, and voluntarily responds to this wonderful grace by giving a tenth of the spoils to Melchizedec.

How close this comes to our position in this day of Grace (though this age is in no way prophesied here)! Like Abram, we are just sinners justified by faith apart from the ceremonies,

works, or commands of the Law. Christ meets us on the basis of grace, as One who has completed the sacrifice, and shares a feast with us to commemorate the fact. We receive His blessing, and bring our gifts to Him as a token of our recognition of His greatness and an expression of love for Him. Our gifts, like Abram's, are voluntary. Abram **chose** to give a tenth to one greater than himself. What shall **we** choose to give to the One who is greater than Melchizedec?

For some, one tenth is too much. If one cannot give a tenth cheerfully God doesn't want it! For others, a tenth is not enough. They have been blessed so greatly, and provided for so well, that it doesn't begin to be a sacrificial gift until much more than a tenth is given. God is looking for those who will give sacrificially, regularly, systematically, willingly, and cheerfully. Our giving is not just to Melchizedec, great as he was, but to the One he pictured -- Christ our Lord!

All things considered, if a tenth fulfills the requirements for grace giving for us, we should by all means give a tenth and be tithers! If not, then we must find out how much we should give -- and **give it**.

**NOTE** to pastors and teachers. Scriptural, gracious giving should be taught to the believers, but it should not be a constant sermon topic. Too much preaching about giving may be counter-productive, reduce the giving and, perhaps, drive some of the congregation away. After all, the best way to get chickens to lay more eggs is not to scold them, but to **feed** them better **food**. When spiritual believers have been instructed in Scriptural giving, and are well fed from the whole Word of God, they will give generously and cheerfully -- the kind of giving God delights in! Also, when the Word of God is taught through an expository ministry, the matter of giving will come up from time to time, and find a place in the hearts of the people, without taking up the entire message.