

## **“The Principle of Tithing”**

Some people say ‘*tithing isn’t for today,*’ and advocate that Christians can give whatever amount they choose to the Lord instead. Regrettably, this has led to a practice in the modern church where few people give anything, and most who do give contribute only 3% of their income on average. Tithing, however, is a **principle** of Scripture; one that goes beyond the Old Testament Law. The Principle of Tithing can be seen by the following truths:

### **1. Tithing was the standard of giving under the Old Testament law.**

*“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.” Lev. 27:30 (NIV)*

Tithe means “tenth part,” and was recognized as belonging to God. Tithes were not “given,” but “repaid.” This is why the OT speaks of “bringing,” “taking,” “presenting,” “or even paying tithes. These payments were no more optional than paying taxes today. An Israelite paid tithes out of obedience, whether or not he wanted to.

If someone makes \$2000 a month and puts \$50 in the offering box he hasn’t tithed. If you make \$2000 a tithe is two hundred dollars. You cannot tithe 2% or 4% or 6% of your income **any more than you can "whitewash" a wall with red paint.**

### **2. Tithing was practiced before the law.**

The practice of tithing began long before the Law of Moses. Abraham tithed to the high priest Melchizedek

*“Blessed be God Most High, who delivered your enemies into your hand.” Then Abram gave him a tenth of everything.” Gen. 14:20 (NIV)*

Jacob also promised a tithe to the Lord.

*“Then Jacob made a vow, saying, “If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear so that I return safely to my father’s house, then the LORD will be my God and this stone that I have set up as a pillar will be God’s house, and of all that you give me I will give you a tenth.” Gen. 28:20-22 (NIV)*

We’re not told that others tithed, or even if these men tithed at other times, but neither are we told otherwise. Perhaps Abel and Enoch and Noah and others tithed prior to the law, just as they kept the Sabbath prior to the law. In fact, the Egyptians, Chaldeans, and Assyrians all tithed to their gods, as did some of the ancient Chinese, Greeks, Romans, and Arabians. This principle was widespread in history.

### **3. Jesus himself practiced and affirmed the tithe.**

There is no question that Jesus tithed. He was raised in a devout Jewish home, meaning that his parents obeyed the Scriptures, tithed and taught him to tithe. During his ministry, though being scrutinized by his enemies, he was accused of breaking the law of the Sabbath, but never the

law of tithing. In fact, the Talmud (Hebrew commentary and authoritative source of orthodox Jewish law) forbade a strict keeper of the law to sit and dine at the table with anyone who did not tithe, yet the Pharisees repeatedly ate at the same table with Jesus. Obviously, Christ tithed.

Furthermore, Jesus specifically affirmed the tithe in Matt. 23:23

*“How terrible it will be for you teachers of religious law and you Pharisees. Hypocrites! For you are careful to tithe the mint, the dill, and the cumin but you ignore the important things of the law—justice, mercy, and faith. You should tithe, yes, but you should not leave undone the more important things.” Matt. 23:23 (NLT)*

In Christ’s emphasis on sacrificial giving, he never once suggested that the “floor” set by the tithe is now invalid, but simply that the ceiling of Christian giving is far above it. This is why I view tithing as the training wheels of giving. It is also clear that the early church understood tithing to be the expected NT starting place for giving:

#### **4. The Early Church practiced and taught the importance of tithing.**

For hundreds of years after Jesus’ resurrection, tithing remained the standard of giving in churches:

##### **Irenaeus:**

*“The Jews were constrained to a regular payment of tithes; Christians, who have liberty, assign all their possessions to the Lord, bestowing freely not the lesser portions of their property, since they have the hope of greater things.”*

*“not the lesser portions”* is a direct indication that the tithe was considered a minimal standard in the early Christian community. A few hundred years later the tithe was still a basic standard.

##### **Augustine:**

*“Tithes are required as a matter of debt, and he who has been unwilling to give them has been guilty of robbery. Whosoever, therefore, desires to secure a reward for himself . . . let him render tithes, and out of the nine parts let him seek to give alms.”*

Note the clear distinction between the mandatory tithe and the voluntary offering of giving alms. Alms were to be given-but above and beyond the basic tithe.

##### **Jerome:**

*“If anyone shall not do this [pay tithes] he is convicted of defrauding and supplanting God.”*

Jerome, like Augustine, believed and taught that it's possible for New Testament Christians to "rob God" by withholding the tithe, just as it was for Old Testament believers. For its first four hundred years the church considered the practice of tithing a vital minimum standard for giving.

#### **5. God always expects more from his New Covenant children, not less.**

*“You have heard that it was said, ‘Do not commit adultery.’ But I tell you that anyone who looks at a woman lustfully has already committed adultery with her in his heart.” Matt. 5:27-28 (NIV)*

Some say since we are under grace, and tithing was part of the law, it no longer applies to us and it is legalistic to use it as a standard. We should just do "grace giving," which means give only if you feel led. The problem is, tithing was clearly the pattern for giving both before and after the law, and the tithe is never specifically rescinded in the New Testament. In fact, every New Testament example of giving goes far beyond the tithe; none falls short of it.

*"The law was our tutor to lead us toward Christ."* Gal. 3:24 (NKJV)

The truth is the New Testament portrays the norm of Christian giving as far beyond the tithe. It never suggests the **"floor"** set by the tithe was eliminated, but simply that the **ceiling** of Christian giving was far above it.

*"Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver."* 2 Cor. 9:6-7 (NIV)

Too many today use "grace giving" as an excuse for giving little or nothing to the Lord.

### **The Modern Reality of "Grace Giving"**

Barna Research 2001 Report on Christian Giving:

- Compared to 1999, the mean per capita donation to churches dropped by 19% in 2000.
- Among born-again adults, there was a 44% rise in those who gave nothing.
- The number of donors to any nonprofit or church organization declined by 7%.
- 4 out of every 10 adults gave nothing to churches...a rise of 15% of non-givers.
- 1/3 of born again adults said they tithed in 2000, but a comparison of their giving versus their household income revealed that only one out of eight actually did.
- The average church donor contributed a mean of \$649 in 2000, down from \$806 in 1999. Married adults are more likely than single adults to donate some money to a church in a typical month. (64% to 42% respectively.)
- Between 30 and 50% of active church attenders give nothing.
- Average giving percent of those who give is 2-4% (compared to 10-14% on debt interest!)

Is it true that too many of us use "grace giving" as an excuse? Listen to Ray Linder's assessment of the situation: (Financial Freedom, p. 54)

*"As Christians decry the forces that seem to be bringing down America, let us take stock of ourselves; let's remember our own accountability. We bear much of the responsibility. The apostle Paul warned us, "Whoever sows sparingly will also reap sparingly (2 Cor. 9:6), and we have done that. We have abused our privilege to freely worship God with our paltry giving that belies our nation's wealth. If less than 3% of individual income is what we have decided in our hearts to give, then we cannot be loving God with all our hearts."*

## **6. The value of tithing has not changed over the centuries.**

*“Be sure to set aside a tenth of all that your fields produce each year ... so that you may learn to revere the LORD your God always.” Deut. 14:22-23 (NIV)*

*“See that you also excel in this grace of giving ... 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.” 2 Cor. 8:7, 9 (NIV)*