

Open the Floodgates of Heaven

What the Bible Teaches About Tithing

By Don McCallum

June 2005

○ Introduction:

The subject of financial giving, and of tithing in particular, is a somewhat touchy one for many people.

A number of years ago at Kortright we changed from 'passing the plate' during worship services to using offering boxes at the back of the sanctuary. Our primary reason was the perception on the part of some 'not-yet-believers' that churches are interested in them because we need more donors. Returning to the tradition of offering boxes was a way of removing what might be a distraction to hearing the gospel.

However, many Christians also struggle with the expectation that believers are called to give a tithe or 'tenth' of their income to the Lord. Some have been exposed to somewhat legalistic or manipulative teaching. Others are unaware or confused about what the Bible really does say on the subject. Many think that tithing was part of the Mosaic Law and is therefore no longer relevant for Christians.

At Kortright, we believe that Christians are expected to tithe and that the work of Christ's Kingdom should be financed by the tithes and offerings of His people. Tithing is not a requirement for membership nor would we ever pigeon-hole anyone about the amount they ought to give. However, we do want to communicate our understanding of the Biblical teaching on the subject of financial giving. If Christ is Lord of your life, we encourage you to respond faithfully.

Part One: the New Testament

"Christians Give Because We Are Grippled by Grace!"

In his first letter to the believers in Corinth, Paul wrote some straight-forward, practical instruction on the subject of financial giving:

"Now about the collection for the Lord's people: Do what I told the Galatian churches to do. On the first day of the 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."

(1 Corinthians 16:1-2, TNIV)

Note that the instruction was to "each one" of them - not just the financially affluent. But it was also fair: "*in keeping with your income*".

As someone schooled in the Old Testament, Paul knew that the Scriptures taught proportional giving: that God expected his people to donate a 'tithe' or 'tenth' of their income. We'll look at that teaching in Part Two. But first, it's important to note that the New Testament's focus on financial giving highlights attitude and motivation more than anything else. This is probably because if our hearts are in the right place other concerns become less critical.

Apparently the believers in Corinth needed that focus. Paul devotes two full chapters in his second letter to the Corinthians to the subject of giving and attitude is at the core: "*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.*" (2 Cor. 9:7)

Note: *"not reluctantly or under compulsion"*. The problem is that many of us came at the subject of giving with questions framed in just those terms: *'Aren't we freed from the Law? Do Christians really have to tithe? Shouldn't I just give as I feel 'led'?'*

In response, Paul held up the believers in Macedonia as a model of generous, 'cheerful' giving. Macedonia was an economically depressed area in comparison with other parts of the Mediterranean world. And Paul notes that the Macedonian believers were undergoing persecution for their faith. Nevertheless,

*"In the midst of a very severe trial, their overflowing joy and extreme poverty welled up in rich generosity. For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the Lord's people."
(2 Cor. 8:2-4)*

Paul was collecting funds for persecuted Christians in Palestine. It appears that, due to the Macedonians' poverty, Paul was going to 'skip the offering' while visiting them. And when they found out, were they upset! They actually petitioned Paul for the opportunity to contribute!

Were they brainwashed? Did Paul or other church leaders have some kind of cult-like control over them? Had Paul so eloquently portrayed the hardships of the Judean Christians that they were consumed with guilt?

They were in the grip of something, but it wasn't guilt or obligation. It was **GRACE**. Paul sets up his account of the Macedonians by stating: *"...we want you to know about the grace that God has given the Macedonian churches."
(2 Cor. 8:1)*

And Paul reminds the Corinthians that they know that 'grace' as well:

*"For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sake he became poor, so that you through his poverty might become rich."
(2 Cor. 8:9)*

The teaching here parallels Philippians 2:6-11: God the Son was 'rich' - he existed in heaven from all eternity, co-equal with the Father. Yet because he loved us so much, he did not consider his divine status something he had to cling to. He gave it up, becoming a poor, homeless human being who eventually surrendered his very life. And he did that in order to be able to offer us all the 'riches' of heaven: the opportunity to be children of God and live with him forever. Someone has created an acrostic out of the word 'grace':

God's Riches At Christ's Expense

The Macedonians had been gripped by this grace.

And as the Macedonians received this marvelous gift, "*they gave themselves first to the Lord...*" (2 Cor. 8:5)

Christ became Lord of their lives. All they were and all that they possessed were at his disposal. Their perception was that the offering for their brothers and sisters in Palestine was an opportunity to serve their Lord. They told Paul that they wanted to "*share in this service to the Lord's people*". (2 Cor. 8:4).

Our 'wants' are very often focused on receiving from God. The Macedonians wanted to give something back. They were imitating Christ, who "*...did not come to be served, but to serve, and to give his life as a ransom for many.*" (Matthew 20:28)

This is important because a great deal of teaching today on the subject of 'giving' appeals to selfishness: *'Give and God will bless you financially. Consider it seed money that will reap a great harvest! Send a faith offering to our ministry today and God will...'*

God wants to transform selfish, 'me-focused' people into Christ-focused people. He wants us to give...

because we've been 'gripped' by grace
because Christ is Lord of our lives
because we're looking for opportunities to serve
because we love him *who first loved us!*

When you love someone it is a delight to find a gift that you know they will really like. This is probably part of the reason why the Macedonians were models of 'cheerful' giving (2 Cor. 9:7). Matthew 25:45 indicates that whenever we do something to care for the Lord's people, we are caring for him. Giving to help others was a gift they knew would bring joy to God's heart.

One of Kortright's members, Father Frank Coyle, has been known to quote one of his parishioners from years ago who said: *"The Lord loveth a cheerful giver..."*

But He also accepteth from a grouch!"

There may be some truth to that observation. However, God really does love cheerful givers. He loves it when we give out of devotion to him and his people. And when we come to the subject of tithes and offerings with this mindset it helps to put things into a whole different light.

Part Two: Genesis and Malachi

"The 'First and Last' Word on Tithing"

1 Corinthians 16:2 teaches that we are to give 'in keeping with our income'. But what is the Biblical standard?

Long before the birth of Moses, we find that giving a 'tithe' or tenth was the understood norm.

*"Then Melchizedek, king of Salem, brought out bread and wine. He was priest of God Most High, and he blessed Abram saying, 'Blessed be Abram by God Most High, Creator of heaven and earth. And praise be to God Most High who delivered your enemies into your hands.' Then Abram gave him a tenth of everything." (Genesis 14:18-20**

"Then Jacob made a vow saying, 'If God will be with me and will watch over me on this journey that I am making and will give me food to eat and clothes to wear so that I return safely to my father's household, 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.'" (Genesis 18:20-22)

These two passages from the first book of the Bible are important for at least 2 reasons. First, they establish that the practice of tithing existed long before the giving of the Law through Moses.

This is significant because Christians are indeed 'set free' from the ceremonial law found in the Old Testament. The perfect sacrifice of Christ means that the old sacrificial system, dietary laws, etc. are no longer binding upon followers of Jesus.

However, like marriage, tithing predates the Law of Moses. The Mosaic Law regulated how the Israelites were to observe tithing, but it did not invent it. Rather, the practice of tithing appears to be something that was handed down, generation upon generation, along with the practice of offering sacrifices and worship itself. It was a 'given', right from the start of Biblical history.

So when Abram was successful in liberating the people of the Jordan valley from captivity, he immediately gave Melchizedek a tenth of the wealth (see *Genesis 14* and *Hebrews 7*). And when Jacob decided to recommit his life to God, part of that commitment was a pledge to give God a tithe in the future.

Secondly, the above passages from *Genesis* clearly convey why we are to tithe: Tithing is an acknowledgement of the lordship or sovereignty of our Creator.

In the old days, a 'liege' lord or lady was entitled to various forms of recognition on the part of their subjects. This included loyalty, deference, various acts of service and some form of 'tribute' - a portion of the harvest or wealth generated in their domain. It was an acknowledgement that you were under their care and protection and that everything you had was really a 'gift' from them.

Abram gave God a tenth of the spoil in acknowledgement that God most High had delivered his enemies into his hand. Jacob's prayer at Bethel is quite clearly one of surrender to God as Lord or his life. Up to that point he had been a cunning cheat and manipulator - living life his own way and alienating his family in the process. Bereft of everything, he surrendered to God, promising that if the Lord would look after him and bless him, he would worship God and give to God a tithe.

Our tendency is to forget that "*every good and perfect gift is from above, coming down from the Father of the heavenly lights...*" (James 1:17). We tend to give credit to our own skill, education and hard work. This attitude is nothing new...

Deut. 8:17/18 "You may say to yourself, 'My power and the strength of my hands have produced this wealth for me.' But remember the Lord your God, for it is he who gives you the ability to produce wealth...."

Along with other acts of worship and service, tithing is an important, practical acknowledgement of God's lordship over our lives. It declares that we belong to him. He loves us and cares for us. Everything that we are and have is a gift from his hands.

But some may ask, 'Why 10%? Why not 4% or 5% or some other figure?'

The simple answer to that question is that God has established the tenth as his portion. It is 'holy' or set apart for him.

"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." (Leviticus 27:30)

So much so that, if we withhold the tithe, we are guilty of theft - we are robbing God.

"Will a man rob God? Yet you rob me.'

But you ask, 'How do we rob you?'

'In tithes and offerings - You are under a curse - the whole nation of you - because you are robbing me.

Bring the whole tithe into the storehouse that there may be food in my house.'" (Malachi 3:8-10)

Stealing from anyone is bad. But stealing from one who has loved and cared for you is a truly reprehensible thing to do.

The result in Israel's case was that blessing was being withheld. Where they might have been living under an 'open heaven', there were instead living under God's judgment.

At this point some may want to raise a concern: 'Judgment? Aren't our sins completely forgiven if we are Christians because of what Jesus did on the cross? Are you suggesting that God will withhold financial blessing in my life if I don't tithe?'

Robert Morris is a Bible teacher who speaks frequently on the subject of tithing. He has found that he gets two sorts of responses from people in his audiences: Some testify, "I tithe and to my amazement I always have enough to make my expenses and more!" Others claim, "There is no way I could tithe! I can hardly make ends meet as it is!"

Morris tells the following parable to explain why this is so:

Imagine a rather wealthy man who finds he has to travel far away for over a year on business, leaving his wife and family at home. His wife has an obsessive fear of banks, computers or anything to do with financial transfers. She is quite competent in every other area of life and can pay the bills herself - but only if she has cash in hand.

The husband deals with the problem by making three good friends (Moe, Maude and Marvin) a very generous offer. He will send each of them \$10,000 per month. They are free to keep \$9000. All they have to do is pass on \$1000 a month each to his wife. They readily agree.

After about 6 months the husband is able to phone his wife to see how things are going. After getting an update on the kids, etc., he asks if things are working with the financial arrangement. His wife responds that Moe has been faithful every month in passing on the \$1000. As for Maude, she has

been transferring \$2000 a month - double what was expected! However with Marvin, there's a bit of a problem. The first month he handed over \$1000, the second month \$800, the third month \$500. But for the past three months - nothing!

Obviously the husband is pretty upset with Marvin. He immediately cancelled all cash transfers to Marvin and instead split his \$10,000/month between Maude and Moe.

Question:

According to the Bible, who is Christ's Bride?

Answer: The Church - his people.

God has made us stewards of his wealth. He tells us that 90% is at our disposal. He only asks that we give 10% to care for the needs of his kingdom people.

As Jesus communicates in a number of parables (eg. Matthew 25:14-30), those who are faithful may be entrusted with even more! Those who are unfaithful may find their opportunities given to others.

The tithe is God's. He wants us to return it to him freely and cheerfully as a sign of our love and devotion to him (because we are 'gripped by grace!'). To counter our fears, God makes us a special offer:

"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. I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit." says the Lord Almighty, "Then all the nations will call you blessed, for yours will be a delightful land."
(Malachi 3:10-12)

This is the one place in Scripture where God invites us to 'test' him. He wants to prove to us that he will faithfully care for us and provide for our financial needs, if we will step out in faith and give him his portion.

At Kortright we'd like to encourage you. If you're not tithing, 'test' God in this important area of your life. Acknowledge him as Lord by giving faithfully. He will be faithful to supply your needs.

Part Three: Tithing F.A.Q.T.'s

- Frequently
- Asserted
- Questionable
- Truths

Christians frequently skip over the Mosaic laws because they consider them 'null and void'. However, while we may not be required to observe the sacrifices or ceremonies laid out in the Old Testament, they do convey important spiritual truths. Some of those truths actually correct popular modern misconceptions on the subject of tithing. For example...

'We must pay God First!'

This popular teaching is a result of confusing tithes with 'firstfruits'. First-fruits were a symbolic offering of thanks for the whole harvest. The Israelite farmer was to take a sheaf of the grain or a basket of the fruit and present it to the Lord, in effect giving thanks for the whole of the harvest that was to come (see Deut. 26:1-11). Paul alludes to this when he calls Jesus the 'firstfruits' of the resurrection (1 Cor. 15:20): we rejoice in the risen Christ, in part, because he represents the bodily resurrection of all the saints.

The tithe, on the other hand, was an offering of the 'tenth tenth':

"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. Whoever would redeem any of their tithe must add a fifth of the value to it. The entire tithe of the herd and flock - every tenth animal that passes under the shepherd's rod - will be holy to the LORD. No one may pick out the good from the bad or make any substitution."
(Leviticus 27:30-33)

This passage clearly affirms that the tithe is God's possession, holy or 'set apart' for him. To keep it is an act of embezzlement or theft. And trying to give God the worst of the lot (the diseased or damaged) is clearly offensive. Giving God the leftovers of our time/talents/treasure is insulting to God.

However, from another angle, it also teaches that God takes the tenth tenth: *"every tenth animal that passes under the shepherd's rod"*. So if the shepherd had ten new lambs, God would receive one. If the shepherd had twenty new lambs, God would receive two. And if the shepherd had twenty-six new lambs the shepherd would receive...two!

Why is this important? In the ancient world, the landlord had every right to take his portion first. If the crops were bad or the flocks wasted by disease, the lord could still insist on receiving his tribute - the first and the best - even if that left his subjects starving. By contrast, our God is a gracious and loving Lord. He takes the last tenth and he takes 'potluck'. The tenth sheep was his, whether it was healthy or weak.

This aspect of the tithe proclaims the unique character of our God. He is loving and gracious, a servant leader, and one who walks with us through every aspect of life. He walks in covenant faithfulness with us and shares our lives - 'for better, for worse, for richer for poorer..."

Another popular teaching is that
'The Tithe is for the Local Church!'

Malachi 3:10, ("bring the whole tithe into the storehouse") is often quoted to support this and it is asserted that the 'sanctuary' is now the local church. So all of one's tithe should be given to the local fellowship and, if you wish to give to other Christian ministries the donation should be an 'offering' over and above your tithe.

In many cases this assertion is made by ministries or Bible teachers who don't want to be seen to be taking donations away from local churches. Their motivations are laudable.

But the teaching isn't Biblical.

In the New Testament it declares that believers are *"living stones being built up into a temple of the Spirit"* (1 Peter 2:5). While we often refer to the place where we meet to worship as 'the sanctuary', the importance for Christians is not the building, but the people. God wants us to give, not to institutions, but to the his kingdom work of winning and building disciples.

This is in accord with the purpose behind the original command to bring all the tithes and offerings to the one central Sanctuary. This command, given in Deuteronomy 12:6 was intended to prevent the religious 'syncretism' that plagued Israel for centuries. 'Syncretism' means a blending of different religious teachings or practices. Deuteronomy 12:8 has a curiously modern ring to it: *"You are not to do as we do here today - everyone does as they see fit."*

Just as people in our culture have a tendency to blend elements of Christianity with Islam, Buddhism, native spirituality, etc., the Israelites mixed the worship of God with worship of the Baals and other Canaanite deities. Some of those practices were extremely vile, including child sacrifice and temple prostitution. The Biblical command to bring their tithes, offerings and sacrifices to the central sanctuary was designed to keep their faith pure and focused on the one true God. Tithes were to be directed to the Levites to sustain their work in the Tabernacle (later the Temple) and they were also to be used for the poor in their midst (see Numbers 18 and Deuteronomy 14:28-29)

The parallel today would be that Christians should carefully invest their tithes and offerings in Kingdom work. Some of that should certainly be invested in the ministry of one's local church. But whether one gives one's entire tithe to their local church is a matter for prayerful decision-making. We are called to be wise stewards and there are many worthy Christian ministries, missionaries, and causes who could be legitimate recipients of a portion of one's tithe.

'Some Give Financially

- But I give of My Time and Talents!

Most people who actively serve in the Church give generously of their finances as well. But sometimes one does run across this mindset.

Serving God with our time, talents and spiritual gifts is extremely important. In fact some people with busy lifestyles are willing to give money, but are reluctant to give of their time. As a result some ministries struggle and other people are over-worked.

The Bible is quite clear that every believer has been given spiritual gifts and talents to serve God by 'building up the body of Christ' (see. Ephesians 4:1-13, Romans 12, 1 Corinthians 12). Just as it is good for us to review our budgets to make sure we are tithing faithfully, it would be good for each of us to review our day-timers. Some of us may need to make some adjustments in order to be good stewards in this area as well.

However, let's be clear that it is not an 'either-or' proposition. God expects us to give of both our time and our finances. In the Old Testament, the tithe was just one of many things that the faithful were expected to observe. In addition to the tenth, they were required to make a variety of sacrifices, provisions for the poor and journeys for festivals and holy days. The Levites who served God in the Temple also were to

give a tithe (Num. 18:26). And in the New Testament, Paul's letters to the Corinthians put a strong emphasis on BOTH financial giving AND the use of one's spiritual gifts.

What God desires is a generous response from his people. He wants us to be faithful stewards of our time, talents *and* treasure as we work with him to build up his Kingdom!

One final, practical question that may be a concern for some is whether one is supposed to

tithe on one's 'gross' or 'net' income.

In our culture there is often a significant difference between the two, with many payroll deductions being made over which the individual has little or no control. In raising the question, some correctly observe that social and financial realities are very different now from what they were in previous centuries. Many of the 'charitable' activities (hospitals, care of the poor, etc.) that were once overseen by the Church are now the responsibility of government and are funded through our taxes. Tithing on 'before tax income' seems like an unfair expectation.

Again, partially because they confuse 'tithes' with 'firstfruits', many will quickly assert that God expects to be paid first and that means tithing on one's gross income. They note that in Biblical times there were no income taxes - most taxes came in the forms of customs dues, tolls and levies.

However, it might also be noted that one of the principle means of providing for the poor was 'gleaning'. Farmers were commanded to leave the corners of their fields and to leave some of the harvest behind for the poor to glean. They would not have tithed on the grain left in the field, but only on what came into their barns. Similarly they would not have tithed on produce eaten by locusts or stolen by marauders. Tithing was

simple and straightforward: They were expected to faithfully give a tenth of all that came into their hands.

We should be careful about making firm assertions where the Bible does not and we have to wrestle in many areas with relating Biblical culture to our own situation. Faithful Christians may not all agree on this subject. Tithing on one's 'gross' income is certainly to be commended. But I believe that, at the very least, the principle should be that God receives a tenth of all the 'financial increase' that comes into our hands - whatever the source.

Two Final Observations from the Law of Moses

1. PARTY ON!

In Deuteronomy 14:22-29, the Israelites were told that, if the sanctuary was too far away to transport their tithes, they were to convert the produce or livestock into money and take it to the place of worship. Then they were to:

"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."

In other words, the tithe was to be presented in the context of joyful feasting and thankfulness to God. Right from the beginning, God was affirming that he "loves a cheerful giver!"

2. Bless You for Tithing!

Deuteronomy 26:13-15 contains an affirmation that was to be made on the occasion of bringing one's tithe to the sanctuary. It boldly asserts the worshipper's faithfulness in presenting the tithe and, in return, boldly asks for God's blessings:

"Then say to the Lord our God: 'I have removed from my house the sacred portion and have given it to the Levite, the alien, 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. I have not eaten any of the sacred portion while in mourning, nor have I removed any of it while I was unclean, nor have offered any of it to the dead. I have obeyed the LORD my God; I have done everything you commanded me. 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 forefathers, a land flowing with milk and honey.'"

God wants us to have this kind of peace and assurance regarding our finances. Bless you if you are faithful in tithing to the Lord's work!

And if you struggle in this area, may God bring you to a place of faith-fullness. When we step out in obedient faith, we find that God will supply our needs. As the Bible promises:

"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."