

## **A DEEPER LOOK 10** **“AT TITHING”**

*Bring all the tithes into the storehouse so there will be enough food in my Temple.*  
Malachi 3:10

*While Jesus was in the Temple, he watched the rich people dropping their gifts in the collection box. Then a poor widow came by and dropped in two small coins. “I tell you the truth,” Jesus said, “this poor widow has given more than all the rest of them. For they have given a tiny part of their surplus, but she, poor as she is, has given everything she has.”*  
Luke 21: 1-2

I've got a confession to make this morning...and I'm not making it flippantly...I've changed my mind about tithing. Up to this point in my life I've believed, practiced, and I've taught that 20<sup>th</sup> and 21<sup>st</sup> Century Christians are under a Biblical command to tithe of their gross income to God and to God's church. I'm taking a deeper look.

The word tithe simply means 10 and has come to mean 10%. The Tithe is a Biblical word and refers to the practice of offering or giving 10% of our human produce or resources to God as a sign of our gratitude or commitment. But here is where my deeper look is taking me. The concept of the Tithe is an OT / Old Covenant concept and we who love Jesus are New Covenant Christians; he told us as much! Let me give you a brief history of the Old Testament concept of tithing and then we'll take a look at the New Covenant for 21<sup>st</sup> Century Christians. In three parts...

### **1. OLD TESTAMENT TITHING BEFORE THE LAW**

There are only two passages that mention tithing prior to the OT law being written and given to Moses on Mt. Sinai. Each involves an OT saint, Abraham, and Jacob. In Genesis 14: 17-20 Abraham is returning from a military battle to recover his kidnapped nephew Lot. Along with Lot, Abraham defeated this enemy nation and recaptured all they had stolen when Lot was taken.

As they celebrated their victory, Melchizedek, the King of Salem and Priest of Jehovah God came and blessed Abraham with bread and wine. Abraham recognized Melchizedek as a priest and offered him a tithe of all he has just recaptured. It appears that this tithe was completely voluntary on Abraham's part, no mention is made that it was required or even expected by Melchizedek. Of further note is the fact that Abraham didn't keep any of the spoils, but rather instructed the defeated kings to give all the plunder to his allies. This is also the only tithe ever mentioned regarding Abraham.

The second text involves Jacob's ladder dream in Genesis 28:20-22. After encountering God and receiving a blessing from Him, Jacob promises to erect an 'Ebenezer' memorial stone on that place, and there he promised to present a 10<sup>th</sup> of everything God gives him. There is likewise no evidence this tithe was anything but voluntary, and also the only time ever mentioned alongside Jacob.

Since these are the only two examples of tithing in the Bible before the law, and both appear to be quite voluntary, not obligatory, then we dare not build our whole case for 21<sup>st</sup> Century Christians tithing on these passages...a deeper look will be required!

## **2. OLD TESTAMENT TITHING UNDER THE LAW**

Following the giving of the law on Mt. Sinai, the Israelites began to obey God's command to tithe. Unlike Abraham's and Jacob's tithe this one was not voluntary, but an obligation. I don't have time to read all the OT verses that mention tithing, but here are the main ones, you'll have to take your own deeper look...later. Leviticus 27:30-33, Numbers 18:21-24, Deuteronomy 14:22-29, Nehemiah 12:44, Malachi 3:8-12. Let me try to summarize their tithe teaching.

Tithing under the law was primarily related to what the people produced, crops, seeds, fruit, and animals. The faithful Israelites were to bring their harvest produce at the end of each growing season, and dedicate it and themselves to the Lord.

There were some exceptions to our normal understanding of the tithe; such as converting the produce into cash occasionally as a convenience for traveling long distances to the temple. There were exceptions made for the Levites to eat some of the tithes, but not others. There were likely at least 2 and probably 3 tithes actually expected from the Israelites at different times. There were the tithes for the Levites, there were tithes for the festivals, and there were tithes for the poor in their own communities. Most scholars agree that a faithful Jew should be giving 20-30% of their produce to God, not to mention all the other offerings and gifts that were similarly expected!

In the most famous tithing passage; Malachi, God's material blessing and cursing are attached to obedience or disobedience with their tithes, and the whole tithe was to be brought into the storehouses of the temple. Mention is made of 'robbing' God by withholding the tithes, and 'testing' God to see if He can be trusted. All that is said to say this, the OT tithe system under the law, is far different than the one prior to the law. God was obviously taking the Israelites to a new place with the institution of the law. God was attempting to get the Israelites attention, and encourage faithful obedience (in that order) by instituting this elaborate law. Without a doubt, tithing was an OT requirement for faithful Jews, and naturally leads to #3:

### 3. **NEW TESTAMENT TITHING AFTER THE LAW**

The interesting thing about the concept of tithing in the New Testament 'after the law'; is its almost virtual absence. There are only three different passages which mention the "tithe" in the New Testament.

**Matthew 23:23:** *What sorrow awaits you teachers of religious law and you Pharisees. Hypocrites! For you are careful to tithe even the tiniest income from your herb gardens, but you ignore the more important aspects of the law – justice, mercy and faith. You should tithe, yes, but do not neglect the more important things.*

This story is repeated in Luke 12, and is often misused to “prove” that Jesus commanded; *“you should tithe, yes, but do not neglect the more important things.”* Considering the fact that he’s addressing some religious Pharisees who are still living in obligation to the OT Covenant; (because the New Covenant is not yet enacted until after Christ’s death) makes making this verse the sole proof for NT Christian’s tithing... dangerous.

Luke 18:12 *I fast twice a week; I pay tithes of all that I get.* This famous ‘prayer’ from the lips of another hypocritical and self-righteous Pharisee is used by Jesus as an example that trusting in any outward act (work) to gain salvation is not only stupid, but certainly not to be used to justify tithing for either an OT Pharisee or a NT Believer.

Hebrews 7: 1-10 *This Melchizedek was king of Salem and also a priest of God Most High. When Abraham was returning home after winning a great battle against the kings, Melchizedek met him and blessed him. Then Abraham took a tenth of all he had captured in battle and gave it to Melchizedek.*

In this lengthy and somewhat confusing passage about the Genesis story we have already discussed, we must be certain to note that the author is not advocating that NT Christians give tithes to Jesus the same way Abraham did to Melchizedek. Rather, the author of Hebrews is attempting to drive home the superiority of Jesus over not just Melchizedek, but over the OT sacrificial system as a whole, over the OT Covenantal system as a whole, over the OT law system as a whole. Over the OT as a whole!

Get this; the OT law is still effective for the life of a 21<sup>st</sup> century Christian in every way except where it has been superseded (fulfilled) by the life, teaching or example of Jesus, and this is where we get to the heart of my deeper look! Since the NT is virtually silent on the ‘obligation to tithe’, then we as 21<sup>st</sup> Century Christians are no longer required or obligated to tithe; the Old Covenant requirement to tithe has been superseded by Jesus’ teaching and example and New Covenant institution.

Note...I said the Old Covenant has been superseded...not abolished!

While the NT is almost completely silent on the duty of Christians to tithe...it is not silent on the subject of Christian giving, but rather quite vocal.

*"I tell you the truth," Jesus said, "this poor widow has given more than all the rest of them. For they have given a tiny part of their surplus, but she, poor as she is, has given everything she has." Luke 21: 1-2*

*Jesus told him, "If you want to be perfect, go and sell all your possessions and give the money to the poor, and you will have treasure in heaven. Then come, follow me. Matt. 19: 21*

*You must love the Lord your God with ALL your heart, ALL your soul, ALL your strength, and ALL your mind. And love your neighbor as yourself. Luke 10:27*

*Heal the sick, raise the dead, cure those with leprosy, and cast out demons. Give as freely as you have received. Matt. 10:8 You want me to go on?*

There it is...the NT standard, the New Covenant standard...*everything we have...it all belongs to God!*

We talked about it last week, though the NT doesn't give a specific percentage point as an obligatory and required standard for our giving; it does require that our giving be proportional, to what we earn, and to what we have. Maybe we need to hear it again:

*You must each decide in your heart how much to give. And don't give reluctantly or in response to pressure. "For God loves a person who gives cheerfully." 2 Cor. 9:7*

The Old Testament tithe was required by law. The Jews were under compulsion to give it. The New Testament teaching on giving focuses on its voluntary character.

*For I testify that according to their ability, and beyond their ability they gave of their own accord. Their own will! 2 Cor. 8:3*

This voluntary giving is exactly what Abraham and Jacob were doing before the institution of the Law, and is what all Christians are to be doing today. Believers today; we are free to give the amount we choose to give. If we want to give ten per cent as Abraham and Jacob did, we are perfectly free to do so. However, if we decide to give 9 per cent or 11 per cent, or 20 per cent or 50 per cent, then we may do that as well. Now, 1 or 2%, with our standards of living...you may have issues with God. Our standard of giving is not a fixed percentage point, but the examples of this humble widow, and of our wonderful Savior –

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

Our standard of giving is Christ Himself, who did not give 10 per cent or 20 per cent or even 50 per cent, but 100 per cent! He gave everything He had, including His very life in order to redeem sinful men and women like you and me! God loves, so God gives, and we who love God are to be just like God!

Sometimes those who are wealthy feel that if they just pay their ten per cent, God is pleased, and what does it matter, they've fulfilled their obligation. However, for a wealthy person to give ten per cent of his/her income may actually be displeasing to God if he/she is living a life of extravagant luxury, while giving a mere pittance to the work of God and the needs of others. The will of God for this person may be for him/her to be giving 50-80 per cent of their income instead of ten per cent. Each individual must seek God as to how God would have us give.

Moreover, those who are poor should not feel guilty if they are not able to give ten per cent of their income. It is true that God will honor and bless the person who gives sacrificially, but if an individual decides that they can't give ten per cent of their income and still meet their basic needs, we ought to allow them that liberty without judging them.

Over the past 3 weeks we've looked deeper at money, giving and now tithing. I hope you see how these are connected, even sequential;

When it comes to money...it all belongs to God.

When it comes to giving...we're to give generously, enthusiastically, sacrificially, and cheerfully...give because that's how God gave.

When it comes to tithing...it's an Old Covenant requirement, and a New Covenant minimum...ALL is the New Covenant standard!

So let me encourage you with this; fall in love with Jesus, deeply in love with Jesus, and give the very best you can, the most, the most you can. You say you don't want to tithe, you don't believe in tithing...that's fine, but with which standard will you replace it...yours, or God's? It's up to you, love Jesus and do the absolute best you can. AMEN.

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