

anthem

CHURCH

TITHING: AN OVERVIEW

I want to summarize tithing with Anthem Church and then reference a few articles in this short overview.

GENEROSITY

If you read the Scriptures, you can't escape the fact that God wants his people to be generous. The apostle Paul writes, *"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 9:6-7). God not only expects that we give of our time, talents, and money but that we enjoy doing it!

We should enjoy generosity because God has already shown us so much generosity. We've received so much, which should compel us to give more and more. 2 Corinthians 8:9 says, *"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."*

WHAT IS TITHING?

In the Old Testament, God required everyone in Israel, rich and poor, to give "tithes" and "offerings." The word tithe literally means 10%. These donations were given so the priests could do priestly work instead of working in the field. A portion of tithes and offerings went to helping the poor and the widows. Deuteronomy 14:22 says, *"Make an offering of ten percent, a tithe, of all the produce which grows in your fields year after year. Bring this into the Presence of God, your God, at the place he designates for worship."*

There's no New Testament command that says, "Thou shalt give 10%." **But don't get too excited** and think you don't need to be generous! The New Testament teaching on generosity is actually more intense than the requirements from the Old Testament.

- **Jesus says**, *"Any one of you who does not renounce all that he has cannot be my disciple"* (Luke 14:33)
- **Jesus commends Zacchaeus for giving half of everything**, *"Zacchaeus . . . said to the Lord, 'Behold, Lord, the half of my goods I give to the poor.' . . . And Jesus said to him, 'Today salvation has come to this house.'" (Luke 19:8-9)*

The New Testament essentially teaches that tithing is the training wheels of generosity. Tithing 10% of your income is the basic and beginning Christian principle of generosity. Jesus and the writers of the New Testament push people towards giving above and beyond 10%. The call is to give our whole lives as a sacrificial offering. Jesus calls us to be generous with everything that we have!

TITHING WITH ANTHEM

So, at our church, we encourage everyone who calls Anthem their home to give 10% of their income or more.

Anthem Church is fully dependent on generosity and donations. Giving to your local church is one specific way to join the Kingdom's work in your city. Giving to Anthem Church supports the work of ministers, pays the bills for facilities, etc., and builds towards the church's future.

A FEW ARTICLES ON TITHING

The following excerpts will help you understand how Anthem Church approaches financial giving.

RESPONDING TO THE GENEROSITY OF GOD

There have been times when people have come to me as their pastor, and asked about “tithing”, giving away a tenth of their annual income. They notice that in the Old Testament there are many clear commands that believers should give away 10 percent. But in the New Testament, specific quantitative requirements for giving are less prominent. They often asked me, “You don’t think that now, in the New Testament, believers are absolutely required to give away ten percent, do you?”

“I shake my head no, and they give a sigh of relief. But then I quickly add, “I’ll tell you why you don’t see the tithing requirement laid out clearly in the New Testament. Think. Have we received more of God’s revelation, truth, and grace than the Old Testament believers, or less?” Usually, there is an uncomfortable silence. “Are we more ‘debtors to grace’ than they were, or less? Did Jesus ‘tithe’ his life and blood to save us, or did he give it all?”

Tithing is a minimum standard for Christian believers. We certainly wouldn’t want to be in a position of giving away less of our income than those who had so much less of an understanding of what God did to save them.”

**Timothy Keller, Counterfeit Gods*

GRACE VS LAW

I was sitting on the hearth of a fireplace with an individual who was considering becoming a part of Mosaic. He turned to me and asked me if Mosaic was a law church or a grace church. It was pretty obvious to me that he was setting a trap, so I thought I would go ahead and jump in. I said, “Well, of course, we’re a grace church.” “I thought so,” he replied. “I was concerned that you were one of those law churches that told people they had to tithe.”

“Oh, no,” I said. “We’re a grace church. The law says, ‘Do not murder.’ Grace says you don’t even have to have hatred in your heart; you can love your enemy. The law says, ‘Do not commit adultery, but grace says you don’t even have to have lust in your heart for another woman. The

law says, ‘Give 10 percent,’ but grace always takes us beyond law. You can give 20, 30, or 40 percent. We would never stop you from living by grace.” He looked at me and said, “Oh” - a profoundly theological response.

**Erwin McManus, An Unstoppable Force*

**The following article has been taken and modified from Tough Topics, an excellent book by Sam Storms, pastor of Bridgeway Church in Oklahoma City, OK.*

The issue is not whether Christians are responsible to be generous with their wealth in giving back a portion of it to support the work of the ministry. 2 Corinthians 8-9, as well as other texts, make it quite clear that we are. The question, rather, is whether New Covenant Christians are biblically and morally obligated to give according to Old Covenant laws. The question is not whether Christians are free to tithe of their income. Certainly, they are. The question is whether Christians are obligated to give precisely 10% of their income. Does the Bible legislate to believers under the New Covenant a specific percentage of their income that they are to give?

In ancient times tithing was not restricted to religious people, such as the nation Israel. Giving a portion of one's income either to a pagan deity or to the governing authority was a widespread custom. One need only read Genesis 47:24 where the Egyptians were required to pay 20% of their harvest to Pharaoh. Other extra-biblical documents indicate that tithing was commonly practiced throughout the ancient world among such people as the Syrians, Lydians, and Babylonians (see the discussion of this in the article on the "Tithe" in The Zondervan Pictorial Encyclopedia of the Bible, V:756).

Was tithing a mandatory or even common practice among God's people prior to the giving of the Mosaic Law? There are two examples of pre-Mosaic tithing.

We read in Genesis 14:18-20 that Abraham gave "a tenth of everything" to Melchizedek. Personally, I am reluctant to appeal to the example of Abraham to justify contemporary tithing, and for the following reasons.

First, we don't know whether Abraham tithed because of some divine mandate that was binding on all God's people at that time, or because he was following a common ancient near-eastern custom. There is nothing in the OT which indicates that Abraham ever received divine or revelatory instructions concerning tithing. There is no command associated with this incident or any other evidence indicating that what Abraham did on this one occasion is binding and normative for all believers in every age.

Furthermore, observe that Abraham tithed out of the spoils or booty of war (see the preceding context in Gen. 14:13-16; cf. also Heb. 7:4). Nothing is said about his tithing from his yearly income. We should also note that he didn't tithe to God but to a man, Melchizedek. And as far as I can tell, there's no evidence that Abraham ever tithed to anyone again. He may have, but we have no record of such activity and thus no way of knowing if this was a singular event or one example of a common practice.

Finally, the only other reference to this incident is in Hebrews 7. There the author is determined to prove the superiority of the New Covenant priesthood of Jesus Christ to the Old Covenant priesthood. He does this by proving the superiority of Melchizedek to Abraham. Remember, it was Abraham who paid a tithe to Melchizedek, not the other

way around. It was Melchizedek who blessed Abraham, not the other way around. And as Hebrews 7:7 states, “the inferior [or “lesser”] is blessed by the superior [or “greater”].”

Our author then says that, in a certain sense, Levi also paid a tithe to Melchizedek because he was in the loins of his great-grandfather Abraham when the incident recorded in Genesis 14 occurred. The point he is making, notes F. F. Bruce, is this: “Abraham was a great man . . . but in the account of his interview with Melchizedek, it is Melchizedek who appears as the greater of the two. And if Melchizedek was greater than Abraham, his priesthood must be greater than a priesthood which traces its descent from Abraham” (139-40). Therefore, Jesus, who is our high priest “after the order of Melchizedek” (Heb. 6:20), is greater than any and all priests of the order of Aaron and Levi. It is exegetically tenuous, then, to appeal to this text in defense of contemporary tithing.

The other example of pre-Mosaic tithing is found in Genesis 28:22 where it is said that Jacob promised to give a tenth of all he had to God. Is this a solid biblical reason why we should do the same?

First, note well that this is a vow made upon the condition that God would bless Jacob. This isn’t the case of someone saying, “Tithe to God and God will bless you,” but rather “God, you first bless me and then I will tithe to you.”

Second, do we have good reason to believe that Jacob’s act is to be taken as normative for all believers in every age? I might be willing to grant that we should follow Jacob’s example if the rest of Scripture were silent on the subject of financial stewardship. In other words, if all we had on the subject of giving was the story of Jacob, perhaps then it would be wisdom to pattern our giving after his. But the New Testament is anything but silent on this subject, as our study of 2 Corinthians 8-9 will reveal.

A brief word is in order about how tithing was practiced under the Mosaic or Old Covenant. Some believe the Israelites paid nearly 22% of their income to the Lord every year! Let me summarize this argument.

According to Leviticus 27:30-33, 10% of all grain, cattle, fruit, etc. was to be set aside as a tithe to the Lord. This tithe, in turn, was to be given to the Levites for the work they did while serving at the tent of meeting. The Levites constituted the tribe of Israel from which the priests were taken. We read in Numbers 18:20-32 that they received this tithe because they were not given an inheritance in the land.

Thus, it would appear that the first 10% of the Israelites’ income was to be given to the Levites, who in turned tithed from that 10% (1%), giving it to the high priest (Numbers 18:26-29).

Clearly, the Levites, or those who ministered in the tabernacle and Temple, were

supposed to live off the tithes of the other eleven tribes.

In 1 Corinthians 9:13-14, Paul reminds the church that in the OT economy the Levites who worked in the Temple lived off the tithes brought there: “Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings? He then says in 9:14, “In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel.”

Paul’s argument is that those who spend their lives ministering the Word of God should be supported by other Christians. To make his point, he draws attention to the way it was done in the OT. At a minimum, Paul is saying that other believers are to financially support those in so-called “full-time ministry.” Whether or not he is saying that they should do it by giving precisely 10% is less certain.

On the basis of Deuteronomy 14:22-27, some argue that a second tithe (or 10% of the remaining 90%, hence 9%) was to be taken once a year to Jerusalem, there to be consumed by a man and his family in a sacred feast or meal. If a person lived too far away to transport his tithe to Jerusalem, he was permitted to exchange his goods for silver. When he arrived in Jerusalem, he was to convert his cash back into cattle, sheep, wine, etc. (Deut. 14:24-26). If this is the correct interpretation, we now have Israelites paying 19% of their income in tithes. But there is more to come.

According to Deuteronomy 14:28-29, an additional (?) tithe of 10% was to be paid every third year. This tithe was to be given to the Levites, the aliens, the fatherless, and the widows. In other words, every third year the Israelite was to take an additional 10% from the remaining 81%. If my math is correct, this means that every year the Israelite was required to pay approximately 21.7% of his income in tithes to the Lord!

Others have objected to this interpretation, arguing that these passages in the OT all refer to the same tithe. It is only one tithe, 10%, to be used in different ways. In other words, 10% of one’s yearly produce/income (Lev. 27) was to be taken to Jerusalem and consumed there (Deut. 14:22-27). Whatever was left over was to be given to the Levites (Num. 18:20-32). Every third year, however, the entire 10% was to be given to the Levites, the aliens, and to the orphans and widows. On this interpretation, the Israelite was required to pay only 10% a year.

Regardless of which view one takes, the important point to note is that the Israelite was required to pay his tithe. It was tantamount to a national income tax. That is why Malachi 3:6-12 speaks of those who did not pay their tithes as “robbing” God. In Israel, under the Mosaic Covenant, there was no such thing as separation of church and state. One’s tithe was a religious tax designed to sustain the theocratic state of God’s chosen people.

The New Testament twice (Matthew 23:23 [Lk. 11:42]; Luke 18:12) refers to people tithing who were still living under and therefore morally obligated to obey the dictates

of the Old, Mosaic Covenant. But these people were required to pay their tithes for the same reason they were required to bring a lamb for sacrifice and required to observe the civil code of Leviticus and required not to touch a dead body and required to obey all the legislation instituted by God in the covenant with Israel. On what grounds, then, do we say that the OT law concerning tithing is still binding on the conscience of New Covenant believers but its laws concerning other matters is not?

Is it permissible for a New Covenant Christian to tithe, i.e., to give 10% of his/her income to the work of the church? Not only is it permissible, I would strongly recommend and urge you to do so. In choosing to give 10% of our income to the Lord, we are honoring a God-given, Old Testament principle. In the absence of a prescribed percentage for giving in the New Testament, why not adopt the Old Testament pattern?

However, this does not mean you are sinning if you don't. To give only 8% or to give 15% is equally permissible. Not to give at all, or to give disproportionately to your income (which is the case with most Christians today), or to give grudgingly, is indeed sin. Let us be joyful and generous in our giving. After all, everything we own belongs to God anyway!

Just as the New Testament knows nothing of an unbaptized Christian or a churchless Christian, so also the New Testament knows nothing of a Christian who does not give faithfully and generously to the work of God. Faithful, generous stewardship of one's financial resources to support the life and ministry of the local church is as much a mark of a true Christian as is love for one's neighbor and sharing the gospel with an unbeliever. Giving in support of the local church isn't optional. It is no more optional for the Christian than sexual purity or telling the truth or sharing your faith. Can you imagine a professing Christian saying, "Well, I love and follow Jesus but I've decided that sexual purity and faithfulness to my spouse just isn't for me"? Or "I've decided that lying and stealing are the best way to get along in the world"? It is no less a contradiction of our Christian faith to say: "I'm not going to utilize my resources to support the work of the local church. That's just not who I am or where I think God is leading me."

God should always receive the firstfruits of our labor, not the leftovers. My wife and I have made a commitment to this in that the first thing we do is set aside our giving to the local church, and only then do we pay our bills or purchase something we want. I fear most professing Christians spend and save and use their money for any number of purposes and then, if there is anything left over, they give to God.

It almost seems that people in ministry today either rarely talk about money or rarely talk about anything else! The former are afraid of sounding greedy and manipulative, while the latter consider wealth a spiritual birthright of all Christians. For the one, money is an enemy; for the other, an entitlement.

The apostle Paul would take issue with both groups. He is unashamed to issue what

amounts to a passionate and persistent appeal to the Corinthians that they contribute generously to the impoverished church in Jerusalem. In doing so, he provides us with profound insight into the nature of God's grace, the principles that should govern our giving, and the joy that is found in the convergence of the two in the life of the church.