

# Your Money Matters

Tithing • Lesson 3

## 1. Introduction

a. Couple of weeks ago we looked at FOUR FOUNDATIONAL FINANCIAL PRINCIPLES:

- Recognize that God Owns Everything (Ps. 24:1)
- Set Your Sights on Success – Be Diligent! (Prov. 10:26)
- Establish a Spiritual Purpose for ALL God’s blessings (Exodus 4)
- Determine to Give Systematically to the Lord’s Work ( )

b. This week I want to dig a little deeper in our study of tithing.

## 2. Systematic Giving to the Lord’s Work

a. There’s a lot of debate among God’s people about the tithe (summary):

- OT Law vs. NT Grace
- Tithing to the church vs. tithing to the work of God (other biblical ministries)
- Tithing (giving 10%) vs. giving (any amount)
- Tithe on Gross Income vs. Tithe on Net Income

b. Tithing was definitely part of the OT Law:

- Biblical data: Lev. 27:30, Num. 18:20-21, Deut. 14:22-29
- The Law expected the Israelites to give yearly to the Levites at least 1/10<sup>th</sup> of everything – animals, money, assets; every 3 yrs. an extra tithe was taken for the fatherless, widow, alien and homeless.
- There’s some question about whether the Law demanded 13.3%/yr. or 23.3%/yr. (1 tithe or 2 tithes each year + an extra tithe every 3 years)

*“In Numbers 18:21–28 the tithe is given to the Levites who in turn tithe their receipts for the use of the Aaronic priests. In Deuteronomy [14:22-29] the tithe is taken to the place the Lord shall choose as a dwelling for his Name, and there it is eaten joyfully in the presence of the Lord (v.23) ... Surely the people in a few days would not consume a tenth of their total annual production! ... Every three years these tithes were to be brought to local city centers where they were stored for the use of the Levites, the aliens, and the poor (vv.28–29). ... The Jewish rabbis have usually held that there were three tithes: (1) for the priests and Levites, (2) for the communal meals, (3) every third year for the nonlanded (i.e., the Levites, aliens, fatherless, and widows). It is obvious that the observations on tithes in Leviticus, Numbers, and Deuteronomy overlap one another ... all the designations of tithes speak of one basic tithe to be put to various uses. The contributions of the Israelites to the economy, however, extended beyond the tithes; they included other sacrifices, vows, gifts, etc.” (Expositor’s Bible Commentary)*

*“Josephus (Antiq. IV, 205, 240–43 [viii.8, 22]) distinguishes three tithes: one for the Levites (Num 18:20–32); the second for the Israelites to eat and enjoy in the chosen place (Deut 14:22–27); and the third granted every third year to the poor, the widows, and the orphans (Deut 14:28–29). Tobit 1:7–8 reads: “A tenth part of all my produce I would give to the sons of Levi, who officiated at Jerusalem, and another tenth I would sell, and go and spend the proceeds in Jerusalem each year, and a third I would give to those to whom it was fitting to give it, as Deborah my grandmother had instructed me.”*

*While this indicates that three tithes were known in the second century B.C., the second and third tithes are more freely interpreted than one might adduce from Deuteronomy; and this is not necessarily the correct interpretation of the data in Numbers and Deuteronomy.” (Expositor’s Bible Commentary)*

c. What about the NT?

- The NT specifically mentions tithing only 5X (Matt. 23:23, Lk. 11:42 & 18:12, and Heb. 7:8-9)
  - Contrary to popular belief, the Apostle Paul doesn’t deal with tithing in 1 Cor. 16:1-4 or 2 Cor. 8-9, but with a special “relief fund” he was collecting for the saints in Jerusalem.
  - That is not to say that Paul’s instructions are void of insight into or have no application to the giving of 21<sup>st</sup> Century Christians!
- Paul speaks of a weekly collection in both passages with these stipulations:
  - It’s to be done voluntarily (2 Cor. 8:1-7 and 9:6-15) - the result of God’s grace at work in the heart of a believer, not the compulsion of a person or a law.
  - It’s to be done regularly (1 Cor. 16:2) – the first day of the week was when the church gathered.
  - It’s to be done proportionately (2 Cor. 8:7-15) – as God has prospered an individual, giving is then to be done; the act of giving was never meant to bring poverty to the giver.

d. Given all this data, here’s what I think the Bible teaches:

- **ILLUS:** Broadus would follow the ushers when they collected the offering; some objected – “If it has bothered you that your pastor has moved among you to watch your giving, may I remind you that the Lord does it every week.”
- I think it’s significant that Christ didn’t abolish tithing when condemning the Pharisees in Matt. 23:23.
  - Compare this with the fact that he did abolish food laws in Mk. 7:14-19 (compare Lk. 11:37-44).
  - The giving of valuable assets (in most cases “money”) for the use of places of religious activity or giving to religious people has always been seen as an act of worship.
  - Mt. 6:1-18 references 3 common practices used to show devotion to God – giving, praying, and fasting – all three were significant components of Jewish worship and an indication of devotion to a deity or way of life.
  - Jesus expected his followers to continue these practices – “When you do a charitable deed”.
- Tithing pre-dates the Law (Gen. 14:18-20) as a way to show praise to the Lord and to honor the servants of the Lord; the Lord said as much in the Law (Deut. 14:22-29).
- The NT doesn’t deal with tithing because of two significant reasons:
  - **REASON #1:** Grace and truth have come through the redemptive ministry of Christ (John 1:17), which is a significant shift AWAY from the Law – NT giving is a matter of grace (we are not compelled to give in order to maintain our standing before God, we are motivated by the work of grace in our heart to honor, praise, and show devotion to God with our giving)!

*“It is worthy of attention that Christians are said to be under grace. Usually grace indicates a principle of divine operation, a moving out in kindness and love to lift the sinful and unworthy to God. Occasionally it is used of the sphere of the believer’s life of privilege (5:2). But here in 6:14 it appears as a disciplinary power, in line with the apostle’s effort to show that grace is not license (6:1ff.). Somewhat parallel is the word of Jesus to the weary and burdened, promising rest, but followed up with mention of his yoke (Matt 11:28–30). Related also is Paul’s reminder that God’s grace has appeared for*

*the salvation of all, training us to live sober, upright, and godly lives (see Titus 2:11, 12)."*  
(Expositor's Bible Commentary)

*"This does not mean God has abrogated His moral law (3:31; cf. Mt 5:17–19). The law is good, holy, and righteous (7:12; cf. 1Ti 1:8), but it cannot be kept, so it curses. Since it cannot assist anyone to keep God's moral standard (cf. 7:7–11), it can only show the standard and thus rebuke and condemn those who fail to keep it. But the believer is no longer under the law as a condition of acceptance with God—an impossible condition to meet and one designed only to show man his sinfulness (see notes on 3:19, 20; cf. Gal 3:10–13)—but under grace, which enables him to truly fulfill the law's righteous requirements (7:6; 8:3, 4)." (MacArthur Study Bible)*

- **REASON #2:** The Christian life can be summed up by the two greatest commands in Scripture (love for God and love for neighbor – Mt. 22:37-40, John 14-15, & Gal. 5:13-15).
    - Interesting that Paul gave his instructions on giving as a test of the “sincerity of your [Corinthian] love.” (2 Cor. 8:7-8)
    - Giving generously is an expression of love to both God and our neighbor – see Psalm 37:21 & Matthew 5:42.
    - Confirmation of one's love for God and His work may/can come through the generosity we show in giving our money away.
  - The weight of NT teaching, then, seems to move tithing from the “ceiling” of our Christian responsibilities to the “floor” – tithing (giving 10%) is the **least** we should give based on OT precedence and the abundance of God's grace.
    - C. S. Lewis – “I do not know how much you ought to give. I am afraid the only safe rule is to give more than we can spare.”
    - J. Oswald Sanders – “The basic question is not how much money we should give to God, but how much money we should keep for ourselves.”
    - John Piper – “My own conviction is that most middle and upper class Americans who merely tithe are robbing God. In a world where 10,000 people a day starve to death and many more than that are perishing in unbelief the question is not, “What percentage must I give?” but “How much dare I spend on myself?”
  - All our money has been “loaned” to us by God (Ps. 24:1) for the purpose of maximizing the glory of God in our time and in our area of the world (stewardship) – “its irrational to think that giving 10% of that money to the church settles the issue of good stewardship.” (John Piper)
  - The weight of Scripture seems to indicate that a person's spiritual leaders in a given area (OT Levites – NT Apostles – currently pastors) are to supervise the disbursement of a person's gift and to make sure it meets the objective for which it was given.
- e. I think the Scripture demands that I respond to God's grace to love Him and my neighbor by justifying what I keep for my own maintenance and pleasure, rather than trying to justify what I give to the work of God through the local body of believers!

*“... No, no, rebutted the former CEO of the Bill & Melinda Gates Foundation, Patty Stone-sifer, who had been at the meeting and had reluctantly emerged to combat the rumors. The event, she told the Seattle Times, was simply a group of friends and colleagues “discussing ideas” about philanthropy ... and so it was. But that discussion ... has the poten-*

*tial to dramatically change the philanthropic behavior of Americans, inducing them to step up the amounts they give. With that dinner meeting, Gates and Buffett started what can be called the biggest fundraising drive in history. They'd welcome donors of any kind. But their direct target is billionaires, whom the two men wish to see greatly raise the amounts they give to charities, of any and all kinds. That wish was not mathematically framed at the time of the New York meeting. But as two other U.S. dinners were held (though not leaked), Buffett and Gates and his wife, Melinda, set the goal: They are driving to get the super-rich, starting with the Forbes list of the 400 wealthiest Americans, to pledge -- literally pledge -- at least 50% of their net worth to charity during their lifetimes or at death." ("The \$600 Billion Challenge", Article on [www.cnnmoney.com](http://www.cnnmoney.com) 6/16/10 by Carol Loomis)*

- f. Here's what I think "grace giving" (my definition ... tithing + more) does for the believer [borrowed from John Piper with some modifications]:
- Honors an OT principle
  - Honors the Creator as the Owner of all things [reinforces that I'm just a steward]
  - Hinders covetousness
  - Regulates [sometimes prevents] our spending on assets that have no eternal significance
  - Stimulates good deeds that bring glory to God
  - Channels God's provision to others
  - Strengthens our faith