

## BIBLICAL TITHING AND OFFERINGS

### Introduction

Christians sometimes think that giving money to their local church is a tithe, when biblically speaking, it is an offering. However, most of us understand that when Christians today use the term “*tithing*” in a general sense, they are referring to giving money to God’s work. With that said, we should understand what God’s Word teaches on the subject of Old Testament tithing and New Testament offerings. It’s important for Christians to correctly understand the use of money and possessions for the Lord’s work from a biblical perspective in today’s culture.

The Bible often speaks about money and how a Christian should think of it. As the Bible has hundreds of verses about money, we need to make the connection in our thinking between our money and our relationship with the Lord Jesus.

In one of David’s prayers of 1 Chronicles, he prayed, *but who am I, and who are my people, that we should be able to give as generously as this? Everything comes from you, and we have given you only what comes from your hand* (1 Chronicles 29:14 NIV). Giving and using our money and possessions for God is simply us taking some of what God has given us, and returning it to His use, for His purposes, and for His glory. David introduced the thought of giving generously in the previous verse by stating this is part of our praise and worship; *and now we thank you, our God, and praise your glorious name* (1 Chronicles 29:13). Tithing and giving has always been about worship, it is the same in both the Old and New Testaments.

### Definitions

As in all Bible study, we should understand the meaning of biblical words at the time of writing. When the word “*tithe*” is used in both the Old and New Testaments, it basically means a tenth part, 10 percent. However, under the Old Testament law, there were many tithes which God’s people were to participate in.

Throughout the Bible, there are typically two types of giving being spoken of. The first is to government, which happens through taxes and is legally demanded. The second is through giving to God which is always voluntary.

It is easy to misunderstand the Old Testament teaching on tithing, and then wrongly apply it to the New Testament church. Let’s consider some of the differences.

### Old Testament Tithes

Israel was a theocracy, that is, government was by the divine guidance of Yahweh. And it was the Levitical priests who acted as the civil government of Israel. The Lord explained this to Moses as part of the Law given on Mount Sinai in Leviticus 27:30-33, where the tithes (10 percent) of all Israelite crops, animal herds, and flocks was to be given to the Lord. This was the Old Testament system which led the way to our present-day government taxation system.

This was to be an annual tithe to the Lord, given yearly to finance the country's administration. You can read about the annual festival of tithes in Deuteronomy 14:22-29. If the journey was too long to be able to transport the produce and animals, the Israelites could sell them, then take the money from their sale and use the money at the place of the festival of tithes. Deuteronomy 14 says that this annual tithe was to be used to support the Levites, the sojourner, the fatherless, and the widow, who are within your towns (Deu 14:27, 29). This not only financed the governing of the nation through the Levites, but also provided for social welfare when needed.

Israel was also expected by the law to provide other smaller taxes for the benefit of the nation. Leviticus 19:9-10 tells of rules for harvesting which allowed poor people to gather food from what was left over by the farmer at harvest time. Also, Exodus 23:10-11 tells how farmers were not to work the land or harvest it's crops during every 7<sup>th</sup> year. This was to allow the poor people to gather their food for storage during that 7<sup>th</sup> year.

Adding the different types of tithes and taxes together, Israel gave well over 20 percent every year for funding the operation of their nation.

### **Other Old Testament Offerings**

Over and above the tithes and taxes, the Lord instructed Israel through Moses, to *take for me a contribution. From every man whose heart moves him you shall receive the contribution for me* (Exodus 25:2). We see this in operation with King David; *the people rejoiced because they had given willingly, for with a whole heart they had offered freely to the LORD. David the king also rejoiced greatly* (1 Chronicles 29:9). This was voluntary, free will gifts to God with no specific percentage of their income being required. People gave as they believed God wanted them to give, and as generously as they were able to give. These offerings exposed the true heart condition of God's people. If love was genuine, then offerings would be generous and cause for celebration. But this was often not the case.

About 400 years before Christ, Israel enjoyed comfort but had become spiritually compromised. Although they had much, they shared very little of it with the Lord. The Lord spoke to the nation through the prophet Malachi, calling them to account. Malachi 3:8-10 reads; *will man rob God? Yet you are robbing me. But you say, 'How have we robbed you?' In your tithes and contributions. You are cursed with a curse, for you are robbing me, the whole nation of you. Bring the full tithe into the storehouse, that there may be food in my house. And thereby put me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need.*

The nation was failing to obey the law given through Moses. Not only were they not financially supplying the nation's needs for taxes through *tithes*, but they were also failing to give *contributions* which provided for social community care of the nation. By failing to give to the Lord, they not only disobeyed the Mosaic law, but they deprived the Levites and Priests from having what was needed to take care of the most

vulnerable people in the community of Israel. This was yet another sign that Israel had grown hard-hearted and cold towards Yahweh.

### New Testament Offerings

As the death of Jesus Christ fulfilled the Old Testament Covenant Law, New Testament believers are not required to satisfy the Law (Matthew 5:17; 1 Corinthians 11:25; 2 Corinthians 3:6; Hebrews 7:22). We are never commanded in the New Testament to *tithe* according to the Old Testament system. Jesus taught the Pharisees in Matthew 22:15-22, people should give *to Caesar the things that are Caesar's, and to God the things that are God's* (Mat 22:21). In other words, pay the government the taxes they require of you, and give God the things that God asks of you.

Again, in Romans 13:1-7, Paul instructs the church that because God appoints the government over your land, you are to be subject to them. *Because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing. Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed, respect to whom respect is owed, honor to whom honor is owed* (Rom 13:6-7). God does NOT tell us to only pay taxes if we approve of, or like the government that He has sovereignly placed over us. No, we are to pay our taxes regardless of how good or bad we think our government is.

### How much money does God expect?

New Testament believers should ask the valid question; “*after we pay our taxes, what are we to pay the Lord?*” The answer is very simple, and the apostle Paul taught it in 2 Corinthians 9:7; *each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.* Giving to God is voluntary, and the amount is for us to decide. The New Testament never instructs Christians to give a fixed percentage or value of their income to the LORD. However, Paul provides us with some guidelines to assist us in how we give to the Lord.

Giving to the Lord should not be done *reluctantly or under compulsion.* Giving money to the Lord is one of the primary signs of a Christians genuine love for the Lord. If giving is not done freely, it shows a bad attitude which is wrong. We are not to give because we think God will punish us if we do not give. No, because *God loves a cheerful giver,* He is looking at our heart attitude more than He is at the value of what is being given. So, if we have a selfish and possessive attitude towards our money, we are not recognising that it was God who provided us with that money in the first place (1 Chronicles 29:14). As God gives to us, we give back to God. The more God gives us, the greater our appreciation. Therefore, as our gratitude to God increases, so we cheerfully give more back to God.

Our right attitude towards God is at the heart of our giving. Giving money or possessions to the Lord is an act of worship (1 Chronicles 29:13-14), and if our worship is legalistic and resentful, it is unacceptable because it is not voluntary and cheerful. As Paul says in 2 Corinthians 9:5 (NIV), our giving should *be ready as a generous gift, not as one grudgingly given.* With a right heart attitude in his thinking, Paul continues in

2 Corinthians 9:6, *whoever sows sparingly will also reap sparingly, and whoever sows bountifully will also reap bountifully.* In every area of Christian living this principle is true, including our finances. The things we hold back from God He will often hold back from us.

However, we need to be careful not to give money to God's work with the expectation that He is going to make us wealthy in return. That is a wrong motive and would disqualify our giving from being an act of worship. Likewise, we are to be wise in our giving, not giving so much money to the Lord's work that we are not able to pay for the things our family requires. God is not a harsh task master who demands every dollar we have. We must honour God by supplying the needs of our families.

Some Christian churches teach the 10 percent value from the Old Testament tithe as a "suggested minimum" for Christian giving. This may not be a wrong guide, but it should not become a hard and fast rule or church law. In truth, when God's people are giving generously from the heart, there will be times when they give more than 10 percent of their earnings. Likewise, there will be times when they are not able to give 10 percent but will give what they can as a cheerful love gift. This is the essence of Jesus' teaching in Mark 12:42-44. *And a poor widow came and put in two small copper coins, which make a penny. And he called his disciples to him and said to them, "Truly, I say to you, this poor widow has put in more than all those who are contributing to the offering box. For they all contributed out of their abundance, but she out of her poverty has put in everything she had, all she had to live on."* Jesus rightly identified the widow's heart generosity as of primary value, not the sum of money she dropped in the offering box.

Some people say, "I can't afford to give!" The truth is, we can't afford not to give. In 2 Samuel 24:24, David said, *I will not offer burnt offerings to the LORD my God that cost me nothing.* David understood that an offering of no value to the giver is of no value to the Lord. The heart of the giver is the main importance to God. This is what makes for good worship, not the financial value.

Therefore, Christians should pray, seeking God's wisdom (James 1:5) in the matter of giving offerings to the Lord's work. Pure motives from an attitude of worship to God and service to His people are critical.

## The New Testament Pattern of Giving

### 1) Provide for God's people

Giving through the church to meet the needs of Christians who are poor is one of the primary uses of money given to the Lord. The context behind *the collection for the saints* that Paul explains in 1 Corinthians chapter 16 is that towards the end of his 3<sup>rd</sup> missionary journey, he was collecting an offering to take to the poor Christians in Jerusalem. In fact, it took Paul over 1 year to collect this offering from various churches, with the Corinthian church being the last to contribute. While Paul was in Corinth, he wrote the letter to the Romans. Towards the end of Romans, Paul wrote, *I am going to Jerusalem bringing aid to the saints. For Macedonia and Achaia have been pleased to make some*

*contribution for the poor among the saints at Jerusalem. For they were pleased to do it... (Romans 15:25-27).*

Now, notice how Paul instructs the Corinthian Church as they make their final contribution to the gift for poor Christians in Jerusalem. *Now concerning the collection for the saints: as I directed the churches of Galatia, so you also are to do. On the first day of every week, each of you is to put something aside and store it up, as he may prosper, so that there will be no collecting when I come* (1 Corinthians 16:1-2). Paul was very practical in this instruction to the church. Following are a few observations:

- ~ The combined collection of money in the different churches was for other believers in need to benefit from, namely the poor believers in Jerusalem.
- ~ Paul's instruction was not unique to the church in Corinth, but he instructed all churches the same.
- ~ Believers were to give to their local church on the first day of the week, that's Sunday, the Lord's Day.
- ~ From the total amount of money earned during the past week, in proportion to the amount earned, Christians were to take some of it and put it to one side so that it would not be spent on other expenses.
- ~ This weekly savings program would prevent people having to panic if they suddenly had to give after a long period of time, and they had already spent all their money.
- ~ The combined financial resources of the church allowed for a large and meaningful gift to those in need.
- ~ There was to be unity in the church as each member contributed their part to the overall gift. We see the same in the early church of Acts. Acts 4:32, *now the full number of those who believed were of one heart and soul, and no one said that any of the things that belonged to him was his own, but they had everything in common.* Acts 4:34-35, *there was not a needy person among them, for as many as were owners of lands or houses sold them and brought the proceeds of what was sold and laid it at the apostles' feet, and it was distributed to each as any had need.*
- ~ The church is to supply its own needs through the collective giving of everyone in the church. This enables church leadership to help people within the church community first.
  - Then, as able, the church may help those in the community who are in need as an evangelistic opportunity.
  - The church may provide money for helping believers in another location who are in need.
  - Often churches can help the poor in their local community by church members bringing an offering of food, which the deacons can distribute to the poor. Again, careful food distribution to those who are genuinely poor can be a powerful testimony of Christ's love to the unsaved community. Much wisdom is needed with how food or money is distributed as charity, because

the unsaved may simply take advantage of Christian charity and become dependent and demanding upon the church instead of seeking employment or family assistance.

## 2) Provide for God's servants

Another reason for giving money to the Lord through the local church is to provide for the needs of the Lord's servants.

Paul, who was a tent maker by trade (Acts 18:3-4), often worked to supply his own financial needs while he served God in full time ministry. In this, he had learned contentment as God provided for his needs. Yet, due to the many demands upon his time and energy, Paul was often unable to earn enough money while doing all that was required of him by ministry life. Therefore, Paul needed financial assistance to meet his needs. We read in Philippians chapter 4 of how the church of Philippi did just that. *Yet it was kind of you to share my trouble. And you Philippians yourselves know that in the beginning of the gospel, when I left Macedonia, no church entered into partnership with me in giving and receiving, except you only* (Philippians 4:14-15). The church at Philippi financed Paul's early missionary ministry life. In this way, the church is to finance missionary work in other places through financially providing for the gospel workers.

Paul, explaining to the Corinthians about life as an apostle, wrote in 1 Corinthians 9:4-5, *do we not have the right to eat and drink? Do we not have the right to take along a believing wife, as do the other apostles and the brothers of the Lord and Cephas?*

Paul then asks 3 rhetorical questions in 1 Corinthians 9:7.

- Who serves as a soldier at his own expense?* As we all know, the government pays a soldier their wages so they can defend the nation without being distracted by some other kind of employment.
- Who plants a vineyard without eating any of its fruit?* An orchardist grows their crops so that they can have food and an income from the sale of the fruit. The property that they work hard in, provides for their physical and financial needs in life.
- Or who tends a flock without getting some of the milk?* Again, the animals which the farmer cares for provides the farmer with food, clothing, and the money he needs for himself and his family.

Paul then looks back to the Old Testament law to see what God instructed Israel concerning paying money for the services of full-time servants of God. *Does not the Law say the same? For it is written in the Law of Moses, "You shall not muzzle an ox when it treads out the grain." Is it for oxen that God is concerned? Does he not certainly speak for our sake? It was written for our sake, because the plowman should plow in hope and the thresher thresh in hope of sharing in the crop* (1 Corinthians 9:8-10. Cf. Deuteronomy 25:4; 1 Timothy 5:18).

Paul's point is this, those who have given their lives entirely to the service of the Lord and the church, are entitled to have the church pay them wages so that they do not need to go to the world for employment and be distracted from the ministry to meet their physical and financial needs.

This is why Paul instructed Timothy, *let the elders who rule well be considered worthy of double honor, especially those who labor in preaching and teaching* (1 Timothy 5:17). The church is not entitled to starve hard working elders or pastors, who teach the Word of God well. Notice that there will be elders who are godly men and good elders, but they have not dedicated their lives to hard *labor in preaching and teaching*. Therefore, those elders are to work in the world to earn money for their family needs. However, the church is responsible to pay the elder, or pastor, who has given his life to the labour of preaching and teaching of sound doctrine. This is the way in which the church enables God's ministry to exist and grow, by feeding their leaders, so their leaders can feed them the Word of God and the gospel of Jesus Christ.

Church leadership may use some of the offering money to help a new church minister elsewhere who is struggling financially, but this would only happen after the church's own pastor is being provided for.

### **3) Should God's servant who receives gifts give offerings?**

Yes. The fact is, a servant of the Lord, like all other Christians, is entrusted with stewardship of both spiritual and physical resources. *Moreover, it is required of stewards that they be found faithful* (1 Corinthians 4:2) was Paul's conclusion. All believers in Christ, no matter who they are, or what their employment is, should give to the Lord. Just as an elder, pastor, evangelist, or missionary is to lead by example as he administers God's Word with care, so God's people should see them leading by example with the way they administer the money God is paying them through the church.

### **4) Who should administer the records and distribution of money**

Depending on the leadership structure of the local church, financial administration should be by those in leadership positions with Christian maturity. Different churches will call the person who handles the money by different titles. However, this should not be a young believer. Just as with an elder, it is wise for them *not be a recent convert, or* he/she *may become puffed up with conceit and fall into the condemnation of the devil*. Money can bring strong temptation, and the church needs to entrust this responsibility to someone with a mature and proven history of wise financial management, and Judas Iscariot serves as a good example of this.

It should be someone who is either an elder or a deacon, with accountability to fellow leaders and the church. A common name for this responsibility is "Treasurer." As with the qualification of a deacon, a treasurer *must be dignified, not double-tongued, not addicted to much wine, not greedy for dishonest gain* (1 Timothy 3:8). Ideally they should *be tested first; then let them serve as deacons if they prove themselves blameless* (1 Timothy 3:10). As the financial leader who works with other leaders, the

record keeping should always be double checked by others to maintain integrity which is honoring to the Lord.

**Question:** Can I temporarily stop my offerings while paying off debt?

**Answer:** Christians need to realise that *the borrower is the slave of the lender* (Proverbs 22:7). Paying back debt is a serious responsibility for Christians that is both legal and spiritual. Many Christians have damaged their testimony before the world because of irresponsible money management. Christians cannot ignore or walk away from their debts.

Making gifts and offerings to the Lord is voluntary as we are no longer under the Mosaic law. Make no mistake, sacrificial and worshipful giving is an important part of God's calling for a Christian. But, if it is genuinely impossible to pay back your debt while continuing to give, it would not be wrong to either decrease your giving, or, in extreme cases, stop giving completely for a short time until enough debt has been repaid to allow for giving to the Lord again.

**Conclusion**

How we give to the Lord speaks greatly of our spiritual maturity, putting our Christian values on display. Jesus spoke to the heart issue in Matthew 6:19-21, *do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal, but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also.* The Lord does not need our money, but he wants our hearts and lives. He wants us to make Him the centre of our lives instead of money and possessions.

Giving to the Lord should not be an attempt to manipulate God, to relieve guilt from our sin, to increase our sense of self-worth, or to increase our popularity. Rather, giving is to be a humble, selfless, and joyful worship to God. Giving is one way in which believers present their lives *as a living sacrifice, holy and acceptable to God, which is your spiritual worship* (Romans 12:1).

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