

TITHING, GIVING, AND GENEROSITY IN THE CHURCH

INTRODUCTION

What does the Bible teach about financially giving to the local church? Is a Christian commanded to “tithe” or is it up to each person to individually decide how much to give? Furthermore, are Christians required by God to give to a *specific* local church or are they free to give to any church, non-profit, overseas missionary, or other worthy cause? Our culture is becoming increasingly more consumeristic and materialistic. And yet, Christians are called to submit all of life, including our finances, to the Lordship of Jesus Christ. But how do we do this? What does it look like in the 21st century? Before answers to these questions can be given, we must lay a biblical foundation for God’s heart behind financial generosity in the Bible.

WHAT DOES THE OLD TESTAMENT TEACH ABOUT THE TITHE?

The word *tithe* comes from the Hebrew word “*ma`aser*,” meaning “tenth.” When God called his people out of slavery in Egypt and gave them his Law at Mount Sinai, he essentially instituted a three-tithe system:

- The **first tithe** consisted of one-tenth of all yearly produce, flocks, cattle, etc. This tithe went directly to the Levites for their work in the Tabernacle, who did not receive any additional income for their labor outside of the tithe (Leviticus 27:30-33; Numbers 18:21-24). The Levites would, in turn, give a tenth to the priests for their labor in the Tabernacle (Numbers 18:26-28; Nehemiah 10:38).
- The **second tithe** was called the “festival tithe.” Consisting of one-tenth of the nine-tenths that was left, this tithe was to be set apart and taken to Jerusalem every two out of three years for a very large party celebrating God’s goodness and provision (Deuteronomy 12:5-7, 14:22-27).
- Finally, the **third tithe**, sometimes referred to as the “charity tithe” was given every three years to help support Levites, widows, orphans, the poor, and other marginalized people (Deuteronomy 14:28-29, 26:12).

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There were many other ways God's people were commanded and encouraged to be generous.¹ For example, every fiftieth year—the Year of Jubilee—God commanded that all prisoners and captives be set free, all servants be released, all debts be forgiven, and all property be returned to its original owners (Leviticus 25:8-55). In addition, there are countless commands to generously give to the poor and needy littered throughout the Old Testament.²

It is for these reasons that the word “tithing” can be a bit misleading. Most modern Western Christians often think of “tithing” as merely giving a tenth of one's income back to the Lord. But by the time the Old Testament came to a close, the people of Israel would have been accustomed to giving at least 23.3% of their gross annual income in tithes and offerings back to the Lord.

GOD'S HEART BEHIND TITHING

God did not institute the tithe because he lacked material possessions or needed the financial help of his people. Rather, God instituted the concept of tithing to shape and form how his people thought of earthly possessions and wealth. God's desire was for his people to see money and possessions as both a *gift* and a *tool*.

As a gift, money and possessions were to be shared with those in need. In the words of Craig Blomberg, “*material blessing was never viewed as an end in itself. An abundance of resources was to be shared with the nations and particularly with the needy.*”³ Repeatedly in the Old Testament, God so closely identifies himself with the poor and needy that to give to them is to give to *him*. Likewise, failure to give to the poor is a failure to give to God himself.⁴

¹ In addition to the three-tithe system, the people of Israel were also responsible to pay a “census tax” each year that went directly to the service of the Tabernacle, and later the Temple (Exodus 30:13, 16; 2 Chronicles 24:6-9). This was a “flat-tax” rate of half of a shekel (about two days' wages) that every person was required to pay, regardless of your economic status in Israel.

² See Deuteronomy 15:7; Deuteronomy 15:11; Esther 9:22; Proverbs 14:21, 31, 19:17, 21:13, 22:9, 28:27, Isaiah 58:6-7, 10.

³ Craig L. Blomberg, *Neither Poverty nor Riches: a Biblical Theology of Possessions* (Downers Grove: InterVarsity, 2015), 83.

⁴ “Whoever oppresses a poor man insults his Maker, but he who is generous to the needy honors him.” Proverbs 14:31. Again, “Whoever is generous to the poor lends to the LORD, and he will repay him for his deed.” Proverbs 19:17

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As a tool, money and possessions were to be used so that the ministry of the Tabernacle (and later, the Temple) could effectively continue on with God's work without unnecessary burden on the priests and Levites.

It is for these reasons that the Old Testament describes a failure to tithe as "robbing God" in Malachi 3:8-12:

"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. I will rebuke the devourer for you, so that it will not destroy the fruits of your soil, and your vine in the field shall not fail to bear, says the LORD of hosts. Then all nations will call you blessed, for you will be a land of delight, says the LORD of hosts."

WHAT DOES THE NEW TESTAMENT TEACH ABOUT THE TITHE?

Interestingly, the New Testament has very little to say about the tithe. The only time Jesus mentions tithing is while he is rebuking the religious leaders of his day for missing the point of why God instituted it in the first place.⁵ But what we see happening in the New Testament after Pentecost is a profound display in unprecedented sacrificial giving:

*"And they devoted themselves to the apostles' teaching and the fellowship, to the breaking of bread and the prayers. And awe came upon every soul, and many wonders and signs were being done through the apostles. And all who believed were together and had all things in common. **And they were selling their possessions and belongings and distributing the proceeds to all, as any had need.**" (Acts 2:42-45)*

⁵ See Matthew 23:23, Luke 11:42, and Luke 18:9-14. The mistake these religious leaders made was thinking that what God cared most about was ticking off a religious box. The scribes and Pharisees had found a way to meticulously tithe but had avoided showing legitimate care and concern for the poor and needy in their day. Jesus wasn't having it.

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And again, in Acts 4:32-37:

“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. And with great power the apostles were giving their testimony to the resurrection of the Lord Jesus, and great grace was upon them all. 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. Thus Joseph, who was also called by the apostles Barnabas (which means son of encouragement), a Levite, a native of Cyprus, sold a field that belonged to him and brought the money and laid it at the apostles’ feet.”

The radical generosity of Jesus in giving everything away, including his own life on a cross, created a radically generous Church. Instead of the bare minimum three-tithe system of the Old Testament, the early Church held nothing back and considered all of their wealth and possessions as ultimately belonging to God and his mission.

WHAT DOES GOD EXPECT CHRISTIANS TO GIVE TODAY?

The Apostle Paul summarizes God’s heart for Christians today beautifully in 2 Corinthians 9:6-12:

“The point is this: whoever sows sparingly will also reap sparingly, and whoever sows bountifully will also reap bountifully. Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to make all grace abound to you, so that having all sufficiency in all things at all times, you may abound in every good work. As it is written, ‘He has distributed freely, he has given to the poor; his righteousness endures forever.’ He who supplies seed to the sower and bread for food will supply and multiply your seed for sowing and increase the harvest of your righteousness. You will be enriched in every way to be generous in every way, which through us will produce thanksgiving to God. For the ministry of this service is not only supplying the needs of the saints but is also overflowing in many thanksgivings to God.”

In the New Testament, the idea of giving “in proportion to what you have” (1 Corinthians 16:2) seems to replace the idea of Old Testament tithing. Part of the

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reason for this is that the tithe puts all of the focus “*on how much one is required to give and allows one to ignore how much is kept for oneself. Some can give far more than the tithe and have more than enough to provide all the necessities of life. Others barely have two mites for their daily needs.*”⁶

So how should Christians give today? If God expected the tithe under the law, Christians should “*at least use this as a basis for evaluating how much they should give in view of God’s saving grace.*”⁷ After all, many of the earliest Christians gave far beyond this. God never put the three-tithe system in place for Christians. But at the same time, “*what the Israelites practiced at God’s command provides believers with a strong pragmatic model for evaluating their own giving patterns.*”⁸

Therefore, to say it plainly, we encourage all members of our church to consider giving a tenth as a starting place in the discipline of giving. Without a fixed number to start with, the tendency of our flesh is to want to negotiate smaller; as if to say, “what is the least amount that I can justifiably give?” Having said that, there are still many factors to consider.

- First, for some, giving a tenth right away would inhibit them from making it month-to-month for their basic needs. In this case, we would encourage you to consider what you are able to give on a consistent basis, and start there with the aim of moving toward a tenth as margin grows. The point is stepping into the New Testament model of sacrificial giving.
- Second, for others in the church, their margin for giving is such that a tenth would hardly be felt as sacrificial. In this case, we want to again reinforce that giving a tenth is only a starting place; it’s not law. With sacrificial giving as our model, it may be that giving 15-20%, or more in some cases, is the faithful starting place.
- And last, the clear calling of Scripture toward financial giving and generosity means that this discipline isn’t optional. As stated above, through our giving God is training us in righteousness, and reshaping the way that we

⁶ David E. Garland, *2 Corinthians: An Exegetical and Theological Exposition of Holy Scripture* (Nashville: B&H, 1999), 381.

⁷ Gene A. Getz, *A Biblical Theology of Material Possessions* (Eugene: Wipf & Stock, 2012), 210.

⁸ Getz, *Possessions*, 210.

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- understand money—as a gift from God and tool for ministry. An unwillingness to give and be honest in our sacrificial generosity is directly tied to the genuineness of our worship (Acts 5:1-6).

SHOULD CHRISTIANS GIVE TO THE LOCAL CHURCH?

Christians today often wonder if they are expected by God to give to a specific local church or if they have the freedom to give to any organization, person, or cause. In order to understand the answer to that question, it is important to remember what the New Testament tells us about how the early church used its funds. Christians in the early church gave to specific local churches and entrusted the leadership of those churches to use the funds in accordance with God's purposes. The New Testament tells us that churches used money given from Christians for at least the following purposes:

- Care for the poor (See Acts 4:34-35; Galatians 2:9-10; 1 Corinthians 16:1-4; 2 Corinthians 8-9, etc).
- Care for eligible widows (See Acts 6:1; 1 Timothy 5:9-10).
- Elders getting financially supported in ministry (See 1 Corinthians 9:3-14; 1 Timothy 5:17-18).
- The planting of new churches and the funding of missionary endeavors (2 Corinthians 11:7-9).

In short, churches cannot carry out their God-given missional mandate without the regular, sacrificial, and joyful giving of Christians to those specific local churches. While Christians today are free to give to lots of organizations or worthy causes, their first priority of giving should be to their local church. Everything else should be considered “above and beyond.”

HOW DOES FRONTLINE CHURCH THINK OF GIVING?

In keeping with God's revealed will in all of Scripture, Frontline Church thinks of financial giving to the local church in three primary categories:

TITHES

As stated above, the first tithe that God commanded his people to keep was designed to fund the Levites and priests for the work of ministry in the

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Tabernacle, and later the Temple. Part of the money that is given to Frontline Church goes directly towards allowing the elders and leaders to continue to focus on the work of ministry, pastoral care, discipleship, and spiritual formation of the people of Frontline. In addition, this money is used to both plant and strengthen new and existing churches. The ministries of our church are fully funded through the faithful and regular tithing of our members.

ALMS

Alms are intentional gifts to the poor and most vulnerable populations in society. It is obvious that God's heart is profoundly burdened for the poor and the marginalized in society. Part of the money that is given to Frontline Church goes directly towards alleviating suffering and poverty, both in our neighborhoods and in the nations. Our desire is to make a felt impact on the social fabric of where God has placed us. An example of regular alms giving in our church is through our annual Global Compassion Offering. This offering is taken each December and is used throughout the year to bring relief to the poor and distressed locally, nationally, and internationally.

OFFERINGS

Offerings are focused and intentional gifts to specific needs. There are times when it is right and good for Frontline Church to rally around a specific gospel cause or need in our church, city, state, region, or another part of the world. As God opens up doors for us to serve and bless, we want to be able to joyfully and sacrificially respond with faith.

CONCLUSION

God's desire for his people is that we would become joyfully generous with our time, talent, and treasure. Ultimately, the shift from greed (which comes natural to all of us) to joyful generosity happens as we gaze upon the generosity of God towards undeserving people. The more we taste and experience the lavish grace of God in Jesus Christ, the more our hands open up in generosity to those around us.

"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 by his poverty might become rich." (2 Corinthians 8:9)