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ARE CHRISTIANS REQUIRED TO TITHE?

Is the tithe just part of Old Testament Law? Is it legalistic to teach Christians to tithe? What is a tithe? Since the New Testament, are Christians under grace? Can they give any amount? Are there legitimate reasons not to tithe? Is it permissible to tithe on the net rather than on the gross? This article will address all of these questions and several others concerning tithing by the Christian primarily from a Biblical worldview.

WHAT IS BIBLICAL STEWARDSHIP, AND HOW IT APPLIES TO TITHING?

Biblical stewardship requires the handling of time, talents, and treasures according to the instructions of God the owner. These instructions of stewardship are contained in the Holy Scriptures. The foundational principle of stewardship is that, "God owns it all". If God is the owner and you keep all of it, then you are acting like the owner. God as the rightful owner always holds something back. By keeping and not giving what belongs to God, you miss both his blessings as a faithful steward, and lack his hedge of protection by being outside of his authority.

WHAT IS A TITHE?

The meaning of the word tithe is "a tenth part." Today, some Christians use the word tithe to describe all giving to the church. Since the tithe means a tenth part or 10%, you can give 3%, 5%, or 7% of your income, but you can't tithe unless it is at least 10%. In Leviticus 27:30 it states, "A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD" (not to people). There are three key applications of the tithe here, it "belongs to the LORD", it is "holy", and is "set apart" to be presented to God, and therefore not used for any other purpose.

IS THE TITHE PART OF THE LAW?

The practice of tithing began long before the Law was given to Moses. Abraham tithed to the high priest, Melchizedek, (Genesis 14:20). Jacob promised a tithe to the LORD, Genesis 28:22. Therefore, since the tithe was *before* the Law, I believe that it's not part of the Law, according to Scripture. However, I believe that a tithe is a principle or decree from God. It is God's best for people. I believe principles apply to all people, at all times, under all circumstances. A principle provides God's opinion on a topic. Although we are not commanded to obey a principle, it is God's standard of performance. Failure to obey a principle results in a loss of a benefit, or blessing or protection against harm. Leviticus 27:30 says "A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD. It is holy to the LORD." The tithe belongs to the LORD, not to people. It is "holy," to be set apart to be given to God, not used for any other purpose. You may give any amount but God has provided His standard. Incidentally, when the Old Testament speaks of tithing, it uses the words, bringing, taking, presenting, and paying, but not giving since the tithe (along with everything else) belongs to the LORD.

THE PURPOSE OF THE TITHE

The stated purpose of the tithe is, “that you may learn to revere the LORD your God always.” Deuteronomy 14:23. In Malachi 3:8-10, God asked the Israelites, “Will a man rob God? Yet, you rob Me. But you ask, how do we rob You? In tithes and offerings. The whole nation of you is under a curse because you are robbing Me. Bring the whole tithe into the storehouse that there may be food in My house. Test Me in this, says the LORD Almighty and see if I won’t open the floodgates of heaven and pour out so much blessing that you will not have room enough for it.” The tithe is a first fruit and it is holy unto the LORD. The giving of first fruits to God is significant. The Church is made up of the Body of Christ or Christ-Followers. It is to be a “storehouse” that collects funds to operate the Church, and fund local to international ministries. Therefore, the tithe belongs to the church. We demonstrate our love to the Lord by giving our first and best to Him, because we recognize that all things come from Him. We do this for our benefit as an indicator of His priority and importance in our lives. We tithe from our financial increase. Whenever or however we receive a financial increase, we should tithe from it. That means we tithe from pay raises, bonuses, stock dividends, a profit from the sale of an asset or whatever that has increased our financial position.

GRACE GIVING

Christ fulfilled the entire Old Testament, but He did not render it irrelevant. Some Christians would argue that tithing is legalism. As a result, many believe that New Testament Christians are liberated to “grace giving.” We, as New Testament believers in Jesus Christ, living in a far more affluent society than ancient Israel, give less than even the poorest of Old Testament believers. We should ask ourselves the question, “Does God expect His new covenant followers to give less, the same, or more?” Any legitimate Biblical principle can be done with a legalistic attitude. In such cases, I believe the fault lies with our attitude of heart, not the principle itself. You may give initially out of an act of submission but if continues long term; you need to check the condition of your heart. Tithing is the minimum amount we should give to the cause of Jesus Christ and not the maximum. Tithing is literally the training wheels of giving. In Luke 11:42 Jesus himself indicates that tithing should not be neglected by his followers. Also in Matthew 23:23 Jesus affirms the principle of the tithe. In II Corinthians 9:7, we are told, “Let each one give just as he has purposed in his heart; not grudgingly, or under compulsion: for God loves a cheerful giver.” For many grace giving means that I give whatever I choose to give (most who believe this, do not chose to give much). I believe that, if a Christian truly understands the gospel message, which is Christ becoming the God-man living, suffering, and dying for our sins, their response should be one of deep gratitude in which they ask, “Jesus Christ, what may I do for your glory, and you send me the bill!”

SHOULD I PAY MY DEBTS OFF FIRST BEFORE I TITHE?

Since the tithe is a first fruit, and holy, it belongs to the LORD and not to man. In Mark 12:43-44, Jesus was in the Temple with his disciples watching what people put in the offering box. A poor widow put in two tiny copper coins in the box which represented all that she had. Jesus did not admonish her conduct, or advised his disciples that it was not necessary for her to give based on her income. He commended her, stating that this poor widow had put more into the treasury more than all the others. They gave out of their wealth, yet she gave out of her poverty by putting in all that she had to live on. This historical account answers the question on whether one is too poor to tithe. It is interesting to note that both the Internal Revenue Service and the Barna

Research Group have statistics to support that as income goes up the percentage of giving goes down (which also means Christians are less likely to tithe with more money). The tithe is the sacred portion, and belongs to God and not us. The question should be asked, “Am I better off with 90% and God’s blessings, or 100% without the blessing of God?” As a Crown Money Map coach, I’ve yet to hear a personal story of someone who had 10 or more percent left in their budget and then begin to tithe. Every personal testimony on tithing I’ve ever heard, the individual exercised the faith to tithe and eventually had 10% or more left in their budget. Ironically, many Christians cannot afford to give because they are not giving. No one will benefit from the tithe they are holding onto. You are safer financially in the will of God with less money, than you are outside of it with more money. It is a better question to ask, “Can you afford NOT to tithe?”

I AM WORRIED ABOUT PAYING FOR THE BASIC NECCESITIES OF LIFE; SO I DO NOT TITHE, IS THAT WRONG?

In Matthew 6:25-34, we as Christians are admonished not to worry about the basic necessities of life. Our father God in heaven, knows what we need and provides for these basic needs. The Bible is consistently clear that God as our loving and gracious father provides for the basic needs of food, clothing, and shelter for those whom belong to him. Worry is a sin, because it disbelieves scripture. Worry for the Christian, for the basic necessities of life is unnecessary because of our heavenly father provides for us, should be uncharacteristic, because of our Christian faith, and unwise because of our future destiny, which translates to having a Biblical worldview. The Bible declares that God supports and sustains His people. If you fail to tithe because you are worried about being able to provide for the basic necessities, then you do not believe God is greater than your circumstances. In this passage we are told to seek first the kingdom of God and His righteousness, and all of these things shall be provided for you. Financial worry for necessities is not a money issue, but a faith issue.

SHOULD I TITHE ON THE NET RATHER THAN THE GROSS?

The tithe should be based on any financial increase. Therefore, any increase in a person’s financial position through income, inheritance, dividends, interest, or the appreciation of an asset becomes the basis for a tithe (If it generates a cash flow to you, it is considered income by the IRS). The gross amount of your pay is the basis for which all taxes and any employer withholdings are taken. Your gross income therefore is considered your true income. It is the amount on which the tithe is based. You also could ask, “Do I want to be blessed on my gross or my net income?”

LEVELS OF FINANCIAL GIVING

Every individual or family operates on one of four levels of financial giving to individuals or organizations. The first level of giving is to give offerings. Any giving that is less than 10% of your increase or income is an offering. Once again, if it is less than 10%, it is not a tithe, and this level of giving should start with the church. The second level of giving is to give 10%, which is the tithe, and Biblically I believe this belongs to the church. The third level of giving is to give in tithes and offering. This means that beyond the tithes, offerings are given to the church, Christ-centered ministries, or the poor, needy, widows, and orphans. This is the level of giving (tithes and offerings) that is described in the book of Malachi. The fourth and final level of giving is proportional giving. This level of giving increases as God prospers us financially. As

God provides additional financial resources, we increase our giving to the church, Christ-centered organizations, and individuals. We give as we are blessed financially, to ever higher percentages (such as 20%, 30%, 50%, and beyond) of our income.

WHERE IS THE TITHE TO BE GIVEN?

The tithe of money should be given to support the local church. God has designed the Church to carry out vital social functions among Christians, as well as getting out the Gospel to non-Christians. These functions include caring for the widows, distributing to the necessity of the saints, ministering to the sick, giving to the poor and teaching families to care for themselves. If the Church fails to carry out these functions and they are taken over by others, the Church will lose its effectiveness and become despised by the world (see Matthew 5:13-16). Ideally giving should start with your local Bible-believing, Christ-centered church, the spiritual community where you're fed and to which there is reciprocal accountability. In the New Testament, giving was not directed to the Church at large, the universal body of Christ, but to the church, the local Christian assembly. Even gifts that were sent to other places were given *through* the local church. Whereas the Old Testament temple was a storehouse, the New Testament Church was a clearing-house, a conduit for gifts to help the needy and reach the lost. It is recommended that giving should go first to the local church, because it's our primary spiritual community. No other organizations are mentioned in the New Testament. There's only the local church, which filled all the roles of giving intended for the body of Christ. However, it is obvious that there is much that local churches have been unable or unwilling to do that is part of the role of the church. Many parachurch ministries have filled the gap in meeting these needs. Many have done an outstanding job. The concern is that these ministries are competing with churches, thereby draining their potential resources. Many of these ministries emphasize, that you should first give to your local church before donating to them.

WHAT ARE THE FUNCTIONS OF THE STOREHOUSE?

The functions of the storehouse or the role of the New Testament church is fourfold. First, the storehouse which collects the money should use it to pay the pastoral staff. Second, the funds should be used for the administration of the church. Third, the money should be given first inside and second outside the church to widows, orphans, poor, and needy. Fourth, the money in the storehouse should be used for evangelism in and outside the local community.

WHEN IS THE TITHE TO BE PAID?

The tithe is to be paid on the first day of each week. *“Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come” (1 Corinthians 16:2).*

DOES THE TITHE INCLUDE MORE THAN MONEY?

Yes, we are to give God the firstfruits of all that He gives to us. Christ commended those who tithed each part of their harvest. At the same time, He warned them not to neglect such important items as justice and the love of God (see Luke 11:42). This means that we should give God the firstfruits of our time: the first day of each week, and the first part of each day. *“Honor the Lord with thy substance, and with the firstfruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine” (Proverbs 3:9-10).*

Conclusion

The bringing of our tithes and offerings to God is only properly understood by our study of the Holy Scriptures. The giving of the tithe is a principle and not a law. The purpose of the tithe is so that we may learn to revere the LORD our God. Many Christians do not return the first portion of their increase because they have not been taught this Biblical principle. The church must do comprehensive teaching on the principle of the tithe. The nature of our flesh is to cause us to embrace arguments that serve our self-interest. Ironically, many people cannot afford to give because they are not giving (Haggai 1:9-11 and Malachi 3:9). In Proverbs 3:9-10, it reads, “Honor the Lord with your possessions and with the first produce of your entire harvest; then your barns will be completely filled, and your vats will overflow with new wine”. This is one of several passages that indicate that giving does result in a material increase. In fact the LORD ask us to test him in the area of the tithe (Malachi 3:10). However our primary reason for giving is based on our love for Jesus Christ as both Lord and Savior. We can expect the Lord to bless us, but we cannot require it. If we are not giving because of worry over having the necessities of life or paying our bills, then we fail to trust God to overcome our circumstances. Financial worry for necessities is not a money issue, but a faith issue. We need to remember that God does not need our money! Our stewardship of money and our material possessions is a test, a trust, and a temporary assignment. Ideally, the tithe of firstfruits financially should be given to the local church where there is accountability by the body. In Luke 16:11 Jesus says, If you have not been faithful in the use of worldly wealth, who will entrust the true riches to you.