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## Should A Christian Tithe?

**A common cause of concern among Christians is the matter of the "tithe".**

**The question is usually along the lines of *Must a Christian give one-tenth (i.e. tithe) of income to the church?***

by James McBride

The concept of the tithe derives from the Old Testament practice of the obligation to "tithe increase" for God's service - for example, Deuteronomy 14:23. The concept of tithing doesn't begin with Moses, but a form of it was practiced by Abraham (some three hundred years earlier) and Jacob. In the new nation of Israel the tithe was paid to the authorized Levitical priesthood for their own material needs and for their work in the Tabernacle and the Temple (Numbers 18:20-24). The notion of a tithe was also known to nations other than Israel.

With the passage of three and a half thousand years the details of the tithe have become somewhat obscure. However, the principles remain clear - certainly in "old covenant" terms. Many Bible students consider that there were, in Israel, three separate tithes. The *first tithe* was that mentioned above - for the priesthood. A *second tithe* was for the individual to support attendance at the great festivals held in Jerusalem. And every third year and sixth year in seven there was a *third tithe* - given to alleviate poverty in the land. Given human nature it's unlikely they were strictly adhered to!

The obscurity arises from the detail: who tithed? what was tithed? how was it distributed? was everything tithed? For example we're told that every tenth animal was for God. So, what if you had only nine? Was the upkeep and cost of their home excluded? And food? What is increase?

### New Testament

In the time of Jesus the tithe was a legal requirement for all Jews. For example, he told the Pharisees that they should even indeed tithe "mint and anise and cummin" (Matthew 23:23) - simple herbs.

So how does the tithe law apply to Christians? There is no

separate development of the "doctrine" in the New Testament. There are, however, certain principles which derive from the Old Covenant regulations coupled with the "new wine" of faith in Christ - from which we can develop a "doctrine of Christian giving".

The tithes were for the purposes of: *support for divine service, support for personal festival attendance, support for the needy*. The same principles are applicable today. There is a work for God to be done, Christians are to attend the Festivals, and we still have the needy among us - single parents, destitute, disabled etc. All need to be taken care of.

A further principle is derived from the "Sermon on the Mount". In dealing with other aspects of the Law, Jesus explained that the Christian life is not confined by the Law, but goes beyond it. With *adultery*, for example, he shows us that Christian behavior cuts more deeply than just the sexual act - it is in the heart. The same with violence - even *anger* transgresses the law of "You shall do no murder". So, too, with our *resources*: all - whether material or spiritual talents, or our property, or our money, or our time - all belong to God, and we are but stewards. *All* is to be used to God's glory. We don't give by counting the pennies, but wholeheartedly and joyously as we are able! Giving is a "heart thing". We give in response to, and to acknowledge, God's bounty liberally poured out upon us, and in thankfulness for His overflowing mercies. Our giving is not confined by any concept of a legal tithe.

Sharing our substance, for the Christian, is a delight. It's an expression of our inner state of thankfulness. Jesus also addresses this in the "Sermon on the Mount", As we "lay up treasures in heaven" (Matthew 6:20) we display our commitment to serving God rather than mammon, and to shutting our eyes to covetousness (vv.21-24: Colossians

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3:5; Ephesians 5:3). Again, sacrificial giving expresses our readiness to trust our loving Father for every material need (vv.25-34. Proverbs 10:3).

### A Royal Priesthood

Another fundamental principle - usually overlooked - is that the priesthood has now changed - no longer (since the end of Temple service in 70AD) is it Levitical, nor is it any form of institution. But it is *you*, as the partner of Christ (Hebrews 3:14) - whose ministry replaces the Levitical priesthood! You and every Christian are members of a "royal priesthood" (1 Peter 2:9). As such it is *your personal responsibility*, on the basis of the above principles, to use your natural talents and your spiritual gifts and all your resources to do the work of God. We cannot normally pass on the responsibility to others. Each of us is commissioned to "confess with your mouth the Lord, Jesus. ...and with the mouth confession is made unto salvation" (Romans 10:8-10).

Of course, if you personally are clearly not in a position to "do a work" then *you* must decide who you consider is to be trusted to wisely use your resources. You may decide that your financial gifts are more effectively used in co-operation with others of like mind. This could be to support a joint project - e.g. a magazine or tapes or other form of outreach that you deem to be helpful, or someone you consider to be doing an effective work for God.

A contemporary example is that local assemblies around the world who associate with the *Churches of God Outreach Ministries* now contribute to the costs of our outreach magazine *New Horizons*, and to the distribution of thousands of pieces of literature.

Also, our giving certainly - and perhaps primarily - includes donations toward the expenses and projects of the local assembly that we attend. Pooled resources properly used can be more effective than individual effort. We give for the service of God, and are responsible to Him to be good stewards.

### Buying Salvation

Another key is that as free individuals not under the thumb of any other human being or organization we are personally responsible to exercise our freedom in giving - how much, to whom, for what purpose etc. We *are* responsible before God who knows our hearts - and both our needs and the depth of our wallet! What pleases God is a heart dedicated to Him and indwelt and guided by His Spirit. Mere behavior isn't necessarily evidence of a converted heart.

Nor is the amount we set aside for the work of God a factor in whether or not we will be saved (though some would have you believe it is!). Our salvation is a free gift extended through God's love and our Saviors willingness to die for us. *We can not buy salvation!* On the other hand a stingy and mournful approach to God and to giving can distort our life, inhibit our zeal and cause us to dry up spiritually (Proverbs 11:24, 26; H Corinthians 9:6). It could conceivably lead to our spiritual demise.

Importantly, the discipline of consistent Bible-based giving and sharing of our resources is a key to a growing trust in God to supply every material need according to His sure promises.

The spiritual principles underlying all our giving are those of joy and thankfulness and sacrifice. Joy that we are privileged to be called by God - with a stake in eternity, *thankfulness* that we know Him and are known to Him and grateful for the abundance of His overflowing mercies, and *a readiness to sacrifice* for the Savior who sacrificed all for us.

### Daily Needs

Out of this thankfulness, then, all God's people delight to return to God His bounty to use to His glory.

Some brethren, however, need to be *restrained* from giving! For it is a further principle that we are expected to adequately care, among others, for our own daily needs and those of our family (I Timothy 5:15, II Corinthians 12:14, Ephesians 6:2, Mark 7:11). Likely, that's why it was the *tenth* animal that was tithed - if you didn't have as many as ten cows a tithe wasn't expected! Though, of course, this did not deny the opportunity to give voluntarily of your substance. Even our carnal human governments recognize the need we have for some non-taxable income! So even for those who believe in a strict legal tithe the implication of this is that if you are not obliged to pay tax you may, of course, donate - but need not feel obliged to "tithe" your small income.

What we give, then, is a *matter of individual judgment*, taking note of our personal responsibilities.

### Other Giving

Another Christian obligation is the necessity of funding our ability to worship (Hebrews 10:24-26). It is important to our spiritual growth and a Biblical instruction, that we fellowship, worship, and be instructed by attending the annual Festivals and sabbath meetings where at all possible. The *second tithe* principle is to finance this and to help us to afford it for ourselves, and where possible to

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help other brethren. This implies that we carefully manage our income, budgeting for this purpose.

A further constraint on our giving is that there will always be those among us who for some reason are restricted in their finances, even destitute. The principle of the *third tithe* is that we care for such - especially those who are of the Body of Christ (Galatians 6:6-10). Any of us who are in employment will already be contributing for this purpose through our National insurance - currently a whopping 11% of gross salary year in, year out! We were warned (I Samuel 8:10-18)!

For us, the giving of a third tithe is obsolete, replaced by generous willingness to share with those in need over and beyond obligations imposed by a profligate government! Each local assembly, indeed, should have a fund dedicated to this end.

## Heart Religion

Christian giving, then, is a personal matter between each of us and God. It is a matter of the heart, flowing from the working in us of the Spirit of God who is the source of every material and spiritual blessing. There is no external coercion, there are no legitimate demands from men - and no privileges granted for being "a good donor"! All our resources flow from our loving, caring Father in heaven. He delights to see His children sharing this same attitude (II Corinthians 9:7).

In the intent of the hymn *I surrender all* - our giving is not driven by a legal formula but by our willing and joyful total dedication of our entire being and resources to our Creator, our Savior, our Provider.

*Let's joyfully honor Him with the firstfruits of our substance and of our increase (Proverbs 3:9)!*

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