

More than anything else, the Elders at Cornerstone desire our congregation to be faithful to the Word of God. This self-study guide is designed so that all of us can examine the Scriptures for ourselves and hopefully come to a more full understanding of what the Bible teaches concerning tithing and generous giving. May the Lord guide us as we pursue His will for His church!

In His love and service,
Pastor Bob (610-430-3508)

Tithing in the Old Testament

According to the Torah, the Jewish people were to give 3 tithes:

[1] Levite tithe—supported the priests (Num. 18:21, 24)

[2] The festival tithe—(Deut. 12:17-18; 14:23)

[3] The tithe to support the poor, the orphans, the widows—(Deut. 14:28-29; 26:12-13).

This tithe was collected every third year.

Therefore, for the Jew, these three tithes amounted to 23% of their income per year. Tithing was not an option for the people of Israel. A person who did not tithe was considered one who was breaking the Law as set out in the Torah.

“Will a man rob God? Yet you rob me. But you ask, ‘How do we rob you?’ In tithes and offerings. You are under a curse—the whole nation of you—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 will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it” (Mal. 3:8-10).

Other key passages: Lev.27:30, Prov.3:9.

Jesus and Tithing

“Undoubtedly, Jesus tithed. He was raised in a devout Jewish home, He followed the Law completely. While Jesus was carefully scrutinized by His enemies and accused of every possible offense, including on a number of occasions breaking the Sabbath, never once was He accused of breaking the law of the tithe. Furthermore, the Talmud specifically forbade the strict Law-keeper from sitting at the table with anyone who did not tithe. Yet on several occasions, the Pharisees ate at the same table with Jesus. Obviously, Jesus tithed” (Randy Alcorn, Money, Possessions and Eternity, pg. 215).

“Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices—mint, dill and cummin. But you have neglected the more important matters of the law-- justice, mercy and faithfulness. You should have practiced the latter, *without neglecting the former*” (Matthew 23:23).

“Do not think that I have come to abolish the Law or the Prophets; I have not come to abolish them but to fulfill them” (Matthew 5:17).

Reflecting on Mt. 5:17-48: Jesus seems to be indicating that the grace calls us to a higher standard than the Law. Is this also the case of our tithes and offerings?

Other key passages in the gospels: Mt 6:19-34, Mt. 16:26, Mk. 10:17-31, Mk 12:41-44, Lk. 12:13-21, Lk. 16:1-15, 19-31, Lk. 19:1-10,11-27, Lk. 22: 1-6.

The Call of the Believer to Give Freely and Joyfully

“Remember this: whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should decide in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver” (2Cor. 9:6-7).

It is obvious that the early church gave far more than the Jewish tithe (Acts 2:45, 4:32-37), not under compulsion, but because they were following the example of their God who gave us “His indescribable gift” (2Cor 9:15).

Other key passages: 2Cor. 9:1-15, 1Ti. 6:6-10, Col. 3:5, Ja. 4:1-3.

Reflections of the Church Fathers

Irenaeus: “The Jews were constrained to a regular payment of tithes; Christians, who have liberty, assign all their possessions to the Lord, bestowing freely not the lesser portions of their property, since they have hope of greater things.”

Augustine: “Tithes are required as a matter of debt, and he who has been unwilling to give them has been guilty of robbery. Let the Christian render tithes and then out of the nine parts let him seek to give alms.”

In AD 390, John Chrysostom said: “They did not dare to put their offering into the hands of the needy, nor give it with lofty condescension, but they laid it at the feet of the apostles and made the masters distributors of the gift. What a man needed was then taken from the treasurer of the community, not from the private property of individuals. Thereby the givers did not become arrogant.”

Some Helpful Resource Materials

Alexander, John. *Your Money of Your Life*. San Francisco: Harper & Row, 1986.
Alcorn, Randy. *Money, Possessions and Eternity*. Wheaton: Tyndale Press, 1989.
Foster, Richard. *Freedom and Simplicity*. San Francisco: Harper & Row, 1981.
Sider, Ronald. *Rich Christians in an Age of Hunger*. Downers Grove: I –V Press, 1977.

Frequent Comments and Questions Concerning Tithing

[1] “I want to be a generous giver (starting with a tithe of 10%) but at the end of the month, I don’t have any money left.”

Proverbs 3:9 – “Honor the Lord with your wealth, with the first fruits of all your crops.” The tithe comes off the top, not out of what’s left.

[2] “If I gave substantially, I wouldn’t be able to save for my kid’s college or save the money I need for retirement. I’d like to give 10% or more, but doesn’t God want me to take care of my family first?”

This makes so much sense to us, but it is not what the Bible teaches.

Matthew 6:33: “Seek first the Kingdom of God and His righteousness and all these things will be added unto you.”

[3] "I can't give 10% of my money right now, so I'll give my offering in service to the Lord."

We don't feel good about the opposite of this statement – "I can't serve God with any of my time right now, I'll just give money." The Bible doesn't describe the Christian life involving a choice of whether to give financially or in service – we are called to do both cheerfully and willingly.

[4] "Should my baseline tithe be calculated from my gross or net income?"

Prov. 3:9 – first fruits – before taxes.

[5] I "I give 10% or more of my income – but in different places: 3% to a missionary friend, 3% for a local ministry, 5% to the church. Is this biblical or should I give my full 10% to the local church that I attend?"

The Old Testament calls the people of faith to present the tithes to the priests.

Some of the money would go up to meet the needs of God's servants,

Some would go toward the upkeep of the Temple or Synagogue,

Some would be distributed to the needy and the oppressed.

to bring "the whole tithe into the storehouse" (Mal. 3:10).

There is nothing the New Testament that cuts over-against this same method.

Acts 4:32-36: placed it at the Apostle's feet

2 Cor. 9 speaks of the church corporately (you is plural) collecting a gift for the Jerusalem church

In AD 390, **John Chrysostom** said:

They did not dare to put their offering into the hands of the needy, nor give it with lofty condescension, but they laid it at the feet of the apostles and made them the masters and distributors of the gift. What a man needed was then taken from the treasurer of the community, not from the private property of individuals. Thereby the givers did not become arrogant.

Augustine: Tithes are required as a matter of debt, and he who has been unwilling to give them has been guilty of robbery. Let the Christian render tithes and then out of the nine parts let him seek to give alms.

[6] "How is my giving associated with church vision?" "If I'm not inspired by the presentation of the vision, I'm not going to support it." But Scriptures teach us to bring the tithe into the storehouse and then discover how it should be allocated.

[7] "Tithing is about the Law, we're under grace now so it doesn't apply to us"

Mt. 5:17-48. Grace calls us to a higher standard than the Law.

"While tithing is not a New Testament measure for giving, it can sometimes be a helpful starting point from which to begin giving. In the early days, the Church of the Savior in Washington D.C., struggled with the place of the tithe as one of their corporate disciplines. They sought the counsel of theologian Reinhold Niebuhr, who suggested that they commit themselves not to tithing but to "proportionate giving, with tithing as an economic floor beneath which you will not go unless there are some compelling reasons. As a result, the discipline to which they all now agree reads, 'We covenant with Christ and one another to give proportionately beginning with a tithe of our incomes.'

This approach has one wonderful advantage: it has a minimum discipline which is not intended to become the standard. All members know the starting point, but understand it to be only the beginning of the journey. Individually and corporately they must wrestle with what it means to give proportionately. That is no small issue. Elizabeth O'Connor has stated the difficulty well when she writes: 'Proportionate to what? To the accumulated wealth of one's family? To one's income and the demands upon it, which vary from family to family? To one's sense of security and to the degree of anxiety with which one lives? To the keenness of our awareness of those who suffer? To our sense of justice and of God's ownership for those who follow after us? The answer, of course, is in proportion to all of these things.'" pg.132-133.