

Is tithing a helpful spiritual discipline?

September 2, 2018 * Langford Community Church * Graham Gladstone

This morning our question is actually a multi-part question: What about tithing?

Is it biblical? Is it legalistic? What is its history? Are there examples in the Bible? Is it one of God's financial principles to benefit individual people who obey His commandments?

Lots of good questions there – I wonder if this comes from a teacher 😊

Rather than address each question one by one, I think that there's enough overlap here to pull them together under three headings – is tithing biblical? Is tithing mandatory? Is tithing helpful? Is tithing biblical? Is tithing mandatory? Is tithing helpful? I think those questions help us get at everything this question asks so let's take them one by one and talk about tithing.

So first, is it biblical? Short answer – yes. Long answer – well, let's get into it.

Right off the bat, a 'tithe' is literally a tenth and so when we think 'tithe,' we think in terms of giving ten percent of our income.

Now that's true of biblical tithing, but in the OT, there are actually three different tithes, which add up to about 23 1/3% of your harvest per year (in addition to the offerings required under the sacrificial system). But we're just talking about tithes today and there are three – the Levitical tithe, the festival tithe and the charitable tithe.

So the first tithe – the Levitical tithe - was a yearly tithe that went to support the Levites and priests in Israel. They didn't have land of their own because God had designated them as the priests and religious workers and so this Levitical tithe was collected to provide for them.

This tithe appears in both Leviticus and Numbers –

Leviticus 27, 30, God says

30 " '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.

31 If a man redeems any of his tithe, he must add a fifth of the value to it.

32 The entire tithe of the herd and flock--every tenth animal that passes under the shepherd's rod--will be holy to the LORD (Leviticus 27).

So under the Old Covenant, every Israelite was to take one tenth of his earnings and set it apart for the Lord. Now this wasn't like leaving out cookies and milk for Santa – you'd put out your tithe and it would be gone in the morning – you would take this tithe to the priests and Levites who ministered before God on your behalf and that was THEIR income. Numbers 18, starting at verse 21:

²¹ "I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting.... They will receive no inheritance among the Israelites.

²⁴ Instead, I give to the Levites as their inheritance the tithes that the Israelites present as an offering to the LORD (Numbers 18:21-24).

I think ultimately the Levitical tithe served three purposes – first, obviously, was to support the Levites and priests. Without those tithes, they would have nothing to eat, and so in a very real way, the Levitical tithe enabled ministry in their midst.

Additionally, I think that this tithe was meant to acknowledge where wealth came from. The painting at the back expresses a foundational truth: 24 – the earth is the Lord's and the fullness thereof. Psalm 50 says something very similar: 9 I have no need of a bull from your stall or of goats from your pens, 10 for every animal of the forest is mine, and the cattle on a thousand hills (Psa 50:9-10 NIV). Everything in this world is ultimately God's – this every tenth animal was a way for Israel to say 'all of this is Yours Lord and we are simply offering You a portion back.' The tithe acknowledged God's ownership of the land.

And third, I think that the tithe was meant to deepen faith. Human instinct, whether you're living in Moses' time or our time, is to rely on our wealth to take care of us, but it is in fact, God who is taking care of us. And so by giving away ten percent off the top, Israel was challenged to see that God really would provide all that they really needed.

So that's the Levitical tithe – a yearly ten percent, given to support the Levites, acknowledge God's provision and deepen faith.

Now in addition to that, the Israelites were to give ANOTHER ten percent, every year, to fund the various religious festivals that took place in Israel (Croteau, *Tithing after the Cross*, loc 220). This one is often referred to as the festival tithe. The festival tithe was, essentially, to fund a big party, with God as host. The nitty gritty details are in Deuteronomy 12, but they're summarized in Deuteronomy 14, so let's go there - Deuteronomy 14:22 – God commands -

22 Be sure to set aside a tenth of all that your fields produce each year.

23 Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the LORD your God always.

Now lots going on there, but it boils down to this. The people of Israel were to set aside a second ten percent – not the ten percent for the Levites, but another ten percent – and then use that to have a big party. The community of God would gather and eat the tithe all together – imagine that!? The people giving the tithe EAT the tithe. And the whole point for this huge, extravagant, magnificent party was so that the people would learn to revere God, to honour Him. These festivals intentionally recalled the Exodus festivals and reminded Israel of God's power and magnificence. So the festival tithe was intended to foster relationship with God.

And not only that, the festival tithe was also intended to be a celebration. Deuteronomy 12:18 lays it out quite clearly - you get together and rejoice before the LORD your God. And you've got ten percent of your income to do it with. (You think our 150th party was a big one – just imagine one of these feasts). So two purposes for the festival tithe – to foster relationship with God and to celebrate Him.

So those are the first two tithes - Levitical tithe and a festival tithe – those are each yearly tithes - on top of that there is a third tithe that is collected once every three years. It's quite often called a 'charitable' tithe because it was collected and handed out to people in need.

Deuteronomy 14 puts it like this – verse 28 - 28 At the end of every three years, bring all the tithes of that year's produce and store it in your towns, 29 so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands (Deuteronomy 14:28-29).

The Levitical tithe covered Levites while they were away doing their ministry, but this would help them at home in their villages. And of course every village would have others in need – orphans, refugees, widows – and so God established this tithe to support them.

The purpose of this tithe is obviously to provide for others. God wanted to be sure that people on the margins were taken care of and so He ordained this tithe to help them along.

So the Levitical tithe, the festival tithe and the charitable tithe – that adds up to about 23 1/3 % of your harvest each year.

And we do see, as the history of Israel unfolds in the Bible, people setting aside and giving these tithes.

There is a great gathering of tithes under King Hezekiah in 2 Chronicles 31:

⁵ As soon as the order went out, the Israelites generously gave the firstfruits of their grain, new wine, oil and honey and all that the fields produced. They brought a great amount, a tithe of everything.

⁶ The men of Israel and Judah who lived in the towns of Judah also brought a tithe of their herds and flocks and a tithe of the holy things dedicated to the LORD their God, and they piled them in heaps (2 Chronicles 31:5-6) and we see it again in Nehemiah 10:37

And we see it again Nehemiah 10:37 – the Israelites pledge: we will bring a tithe of our crops to the Levites.

³⁷ "Moreover, we will bring to the storerooms of the house of our God, to the priests, the first of our ground meal, of our *grain* offerings, of the fruit of all our trees and of our new wine and oil. And we will bring a tithe of our crops to the Levites, for it is the Levites who collect the tithes in all the towns where we work.

³⁸ A priest descended from Aaron is to accompany the Levites when they receive the tithes, and the Levites are to bring a tenth of the tithes up to the house of our God, to the storerooms of the treasury.

Now it's in Nehemiah's day that we get the first indication that people didn't always give their tithes. Nehemiah reports that the priests had quit doing their sacrificial duties and went out to the fields because people weren't bringing in their tithes (Nehemiah 13:10-12) and the prophet Malachi, who lived at the same time, told them that God wasn't happy about it. And it's from Malachi that we get the most famous reference to tithing:

Malachi 3, starting in verse 7 says:

7 Ever since the time of your forefathers you have turned away from my decrees and have not kept them. Return to me, and I will return to you," says the LORD Almighty. "But you ask, 'How are we to return?' (Translation – what have WE done?) God replies -

8 "Will a man rob God? Yet you rob me. "But you ask, 'How do we rob you?' "In tithes and offerings – they're not tithing and look at what God says is the consequence -

9 You are under a curse--the whole nation of you--because you are robbing me. Instead, God says -

10 Bring the whole tithe into the storehouse, that there may be food in my house (ie so that the Levites and priests can get out of the fields and back into the temple to intercede for you). 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.

God insists here, in the covenant language of blessings and cursing, that if the people will keep their part in the covenant, and honour Him with their tithes, then He will bless them with abundance. (That's very in keeping with the blessings and curses of the Old Cov't as laid out in Deuteronomy 27-28).

And it looks as though they listened, because Nehemiah 13:12 reports that "all of Judah brought the tithes of grain, new wine and oil into the storerooms."

Now fast forward a few hundred years, into Jesus' time, and you see Israel practicing tithing. Jesus makes reference in a parable to a self-righteous person tithing (Luke 18:12) and reminds Jewish leaders that they ought to tithe without neglecting justice and mercy (Luke 11:42). That being said, I get the impression that through the OT, the three tithes got jumbled into one and they kind of defaulted to ten percent, but that concept of giving a tenth remained.

42 "Woe to you Pharisees, because you give God a tenth of your mint, rue and all other kinds of garden herbs, but you neglect justice and the love of God. You should have practiced the latter without leaving the former undone (Luke 11:42 NIV).

12 I fast twice a week and give a tenth of all I get (Luke 18:12 NIV).

So yes, tithing is a biblical practice. There are many examples of it in the Bible. It is very much woven into the fabric of the OT and a part of life and faith for the nation of Israel.

Now, here's the question – is it mandatory for Christians? It was certainly mandatory for Israel – even if they didn't always do it and admittedly, I get the impression that by Jesus' time, the three different

tithes totalling more than 20% had been downsized to a standard ten. But it was mandatory. And Malachi talks blessings for tithing and cursing for not and Jesus encourages the Pharisees to do it – does that mean it is mandatory for us?

There are many thoughtful believers with biblical reasons to disagree with me, but my study of the Bible, along with other thoughtful believers leads me to this: no. Tithing is NOT mandatory for believers.

That's a lot of reasons that I say that, but two big ones stick out.

First, tithing is very closely tied to the old covenant. It takes the blessings of the land God gave (covenant blessings) and passes a tenth of those up the line to the Levites and priests (the mediators of that covenant). It is clearly designed to address the particular circumstances of life under the old covenant.

But Jesus' work on the Cross made the old covenant obsolete (Hebrews 8:13). I think it's telling that when Jewish believers were welcoming Gentiles into the faith in Acts 15, the only Old Covenant commands they held them to were to abstain from idols, from sexual immorality and from eating blood. No mention of tithing.

19 "It is my judgment, therefore, that we should not make it difficult for the Gentiles who are turning to God.

20 Instead we should write to them, telling them to abstain from food polluted by idols, from sexual immorality, from the meat of strangled animals and from blood.
(Act 15:19-20 NIV).

13 By calling this covenant "new," he has made the first one obsolete; and what is obsolete and aging will soon disappear. (Heb 8:13 NIV).

It strikes me that when Jesus inaugurated the New Covenant, tithing, as a part of the old covenant Law, ceased to be binding.

And I think that that is strengthened by the fact that no one in the NT insists that believers have to tithe.

Now I realize that there are good and faithful Christians who will disagree with me on that point and I'm ok with that, because I can see their point. Jesus, at one point, verbally affirms tithing. Jesus does indeed (Luke 11:42) say 42 "Woe to you Pharisees, because you give God a tenth of your mint, rue and all other kinds of garden herbs, (you tithe on the most minute things) but you neglect justice and the love of God. You should have practiced the latter without leaving the former undone
(Luk 11:42 NIV).

So yes, Jesus does encourage them to tithe, but wait, who is He talking to? He's talking to the Pharisees. He's talking to people under the Law before the Cross and He's holding them accountable to the requirements of the Old Covenant.

Jesus valued tithing as a part of the Old Covenant, but given that He never tells His followers to tithe, I don't think that we can then use this passage to make Him say 'Christians *must* tithe.'

Craig Blomberg writes "The last sentence of v. 23 does not imply ... that tithing is mandated of Christians, merely that as long as the Mosaic Covenant remains in force (up to the time of Jesus' death and resurrection), all of it must be obeyed but with discernment of its true priorities.").

Blomberg in Croteau, David A.. Tithing after the Cross (Areopagus Critical Christian Issues Book 7) (Kindle Locations 615-617). Energion Publications. Kindle Edition.

And I think that that case is strengthened by the fact that no other NT author commands tithing. There's lots of talk about giving generously and sacrificially but the tithe just never comes up.

So I think that those are two big reasons to say 'no, tithing is not mandatory for believers.'

But here's the thing. Is tithing helpful?

And the answer to that I think is yes. Tithing is a helpful spiritual discipline.

Do you know what I mean by spiritual discipline? It's like exercise for your faith.

If you want to be physically strong and healthy, there are lots of exercises you can do to help that – running, swimming, push ups, crunches – they all help you to grow.

Same thing with spiritual disciplines – if you want to be healthy spiritually, there are things that you can do to help you to grow. Prayer and Bible study and corporate worship are some of the most obvious but tithing is a discipline that will help your faith to grow too.

Because, think about it – the command to tithe is gone, but the reasons to tithe remain. When we choose to tithe, we...

To support the work of ministry.

To acknowledge God's ownership of all things.

To deepen faith.

To foster relationship with God.

To rejoice in Him.

To provide for other people.

Those purposes remain under the New Covenant and there is nothing that will help you to grow in those areas like tithing will.

Well, hold on, you might say, if the New Testament doesn't say I HAVE to tithe, then why should I give ten percent?

That's a good question and you're right – the NT doesn't call us to give ten percent – but it does say to honour God with our money. And actually it goes well beyond ten percent.

The NT standard is not ten percent –

It's give generously and sacrificially until there is no more need. (34 There were no needy persons among them. For from time to time those who owned lands or houses sold them, brought the money from the sales 35 and put it at the apostles' feet, and it was distributed to anyone as he had need (Act 4:34-35 NIV).).

It's "Go, sell your possessions and give to the poor, and you will have treasure in heaven" (Mat 19:21 NIV).

~~33 Sell your possessions and give to the poor. Provide for yourselves that will not wear out, a treasure in heaven that will not be exhausted, where no thief comes near and no moth destroys.~~

~~34 For where your treasure is, there your heart will be also (Luke 12).~~

It's "Trust not in your wealth but be rich in good deeds and generous and willing to share (1 Timothy 6:17-18).

~~17 "Command those who are rich in this present world not to be arrogant nor to put their hope in wealth, which is so uncertain, but to put their hope in God, who richly provides us with everything for our enjoyment.~~

~~18 Command them to do good, to be rich in good deeds, and to be generous and willing to share."~~

But let's be honest, unless we are intentional about giving generously and sacrificially, it's really easy to not do it. It's really easy to be haphazard and inconsistent in honouring God with our money. It's really easy to give God what's left at the end of the pay cheque, rather than making an intentional commitment to honour Him when you cash it or deposit it.

But as followers of Jesus, we know that Jesus became poor for our sake, so that through His poverty, we might become rich (9 For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich. (2Co 8:9 NIV).

And we know that through intentional financial giving, we can support ministry, grow in faith, rejoice in God and help other people.

And the Bible tells us that God *will* provide for and bless people who are intentional about honoring Him with their finances. Proverbs 3:9-10 says: Honor the LORD with your wealth, with the firstfruits of all your crops; 10 then your barns will be filled to overflowing, and your vats will brim over with new wine. (Pro 3:9-10 NIV). That's reflected in Malachi 3 – bring in your offerings and I will pour out blessings – that's an OT idea that is echoed in the NT – 2 Corinthians 9:

8 And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work.

11 You will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God.

(2Co 9:6-11 NIV).

And if ten percent was the number that people under the old covenant would give, then that's a good place for me to start in order to honour God with my finances.

So, yes, tithing is biblical, no it's not mandatory, yes, it IS helpful.

Now listen – my goal here today is not to make you feel guilty if you are giving less than ten percent. My goal is not to increase givings after the summer time here and it's certainly not to convince you to give enough to buy me a new jet for ministry purposes.

Back in May, this guy caused a stir by asking his followers to give enough that he could buy his fourth jet that would allow him to do ministry around the globe.

But I do want you to think about how you use your money. Are you using it faithfully, intentionally, sacrificially? Are you using it in a way that deepens your relationship with God, that enables ministry, that helps others, that allows you to rejoice in Him? Are you systematically using your money in a way that reflects what He has done for you?

If so, great. If not, I want to invite you to consider ten percent as a number to aim for or maybe jump off of as a way of honouring God with your whole life.

Now listen, I can't leave you with that televangelist who asked his congregation to get him a jet, so let me point you to a more positive example – Derek Carr is the pro-quarterback for the Oakland Raiders. He was recently signed to the biggest contract in the NFL – somebody has a bigger one now – but still – he signed a five year deal for 125 million dollars. And he said this during an interview: "The first thing I'll do is pay my tithe like I have since I was in college. Giving \$700 on a scholarship check. That won't change. I'll do that" (<https://churchleaders.com/news/305842-highest-paid-player-nfl-history-commits-tithe-salary-eat-chick-fil.html>).

So whether you're going to tithe twelve millions – or a little bit less – God will be honoured by your giving and see you grow along the way.

Let me close with Paul's counsel to the Corinthians – 2 Corinthians 9 -

7 Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.

8 And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work (2Co 9:6-11 NIV).