

Tithes and Offerings



RBC Teaching Booklet

What is Tithing?

The word 'tithing' simply means a tenth, and refers to the giving of income and produce as an act of worship. The principle of tithing is generally based on Old Testament ordinances and some would say that it is outdated and has been abolished by the New Covenant since Christ. However, tithing still provides a helpful guide for the concept of giving that we see throughout the bible, in the early church, and in the teaching of Jesus himself.

First Fruits

The apostle Paul tells us that Christ holds all things together. He says 'all things were created by him and for him' (Col 1:15). We can infer from this, that all that we have, our talents and abilities, our personality, our material possessions and our financial income ultimately originates from God and was ultimately created for God. **All we have is from God and there is nothing that we have that we could have gained without God.** Not only is God the creator and sustainer of all, but He provides for each one of us. Paul encourages those who have money, not to find contentment in their wealth, 'but to put their hope in God, who richly provides us with everything' (1 Tim 6:17).

For the Israelites, giving the first tenth of all that one received, was an acknowledgement and reminder that God was the source of all provision and that as God, He had authority over all that they owned. For example in Genesis 28, Jacob recognised God's provision and protection on his journey and made a promise to God saying 'of all that you give me I will give you a tenth' (Gen 28:22). In our giving today we can fulfill those same purposes.

Tithes and Offerings present a practical avenue for expressing worship and respect towards God, acknowledging God's provision, and giving thanks to the One who has so graciously given us all that we have. Behind the action of giving is an attitude that seeks to thank and acknowledge God for who He is, and endeavours to see God's money (and other provisions) used for His purposes.

The bible regularly uses the term first fruits in regard to this sort of offering, and the idea here is that we are dedicating the first and the best to God. We see this concept in Genesis chapter four where Cain and Abel brought their offerings to the Lord and Abel's offering was looked upon favourably. Now, I do not think that the issue here was that the Lord needed the offering or was concerned with the quality of the offering, but He was concerned with the heart. If we truly desire to please the Lord in our worship, we will want to bring Him the best that

we possibly can. Where as one who desires to appease God and fulfil his obligation will bring the minimum required.

God is not looking for the requirements of the offering (or tithe) to be fulfilled, He seeks worshipers who will put Him first, above all, and thus who will bring a good offering with a joyful and thankful attitude.

Each pay, I choose to make my tithes and offerings the first priority, as I feel that in doing so, I am practically acknowledging that God comes first in my life, and I am not going to give God the leftovers. And if the budget is being stretched then my worship of God is not going to be the area that is left lacking.

Jesus said that 'where your treasure is, there your heart will be also' (Matt 6:21). **Giving truly is an act of worship, when we choose to give priority to God in the decisions that we make in life and follow through with genuine worship from the heart by putting our money where our mouth is. In giving, we are living out our declarations about God in worship in a tangible way. In our faithfulness in giving we are validating our claims in worship.**

Why a Tenth?

So why is a tithe ten percent? There are many passages in the bible that refer to giving a tenth, usually these are associated with the Old Covenant Law (Lev. 27:1-34; Numbers 18:29; Deut. 14:22-24), though the idea of giving a tenth precedes the law and is exemplified by Abraham (Gen. 14:20; Hebrews Ch. 7) and Jacob (Gen. 28:20-22).

However, Jesus indicates that He is concerned with the heart and motivation of the giver rather than the amount given. We can see this in Mark 12:41-44. 'Jesus sat down opposite the place where the offerings were put and watched the crowd putting their money into the temple treasury. Many rich people threw in large amounts. But a poor widow came and put in two very small copper coins, worth only a fraction of a penny. Calling His disciples to Him, Jesus said, "I tell you the truth, this poor widow has put more into the treasury than all the others. They all gave out of their wealth; but she, out of her poverty, put in everything - all she had to live on."

There are other passages that show that the motives in giving are more important than the amount. **In 1 Corinthians 13:3 Paul says 'If I give all I possess to the poor... but have not love, I gain nothing'. And Jesus rebukes the Pharisees, even though they are meticulous in giving their ten percent. "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; cf. Luke 18:12). The prophet Amos delivers a similar rebuke to the Israelites who took pride in their tithing but neglected matters of justice (Amos 4:4). ‘Humility is more pleasing to God than a haughty and perfunctory performance of religious duties (Smith, 1984, p.333).

This is not to say by any means that we should not tithe, but that there is so much more to giving than a ritual tithing of a tenth. Especially in the age of the church where we live according to the Spirit and are guided by the Spirit. Our giving should be done from a grateful heart and should be inspired by the Holy Spirit.

A new principle applies for giving since Christ fulfilled the law. This is exemplified in the early church where ‘The Spirit-filled community... each member regarded his private estate as being at the community’s disposal’ (Bruce, 1981, p. 108; Acts 4:32-35). Since ‘those who live in accordance with the Spirit have their minds set on what the Spirit desires’ (Romans 8:5) the amount that Christians give to the work of God (in terms of tithing or additional offerings to church ministry, aid, and missions) is no longer defined by the law, traditions, or regulations but by the Spirit. This, though, should incorporate members of the church being faithful with regular giving. Paul says to the Corinthian and Galatian churches, ‘On the first day of every week, each one of you should set aside a sum of money in keeping with his income’ (1 Corinthians 16:1-2).

So how much should we give on a weekly basis? Well, I think that the amount someone tithes is going to vary and the important factor is listening to what God is asking you to do, and then being faithful. I think that ten percent is a good figure for a regular tithe for a few reasons. Although we are not bound by the law, this is what God had previously asked of His people and it seemed reasonable. It is enough sacrifice for it not to be a flippant gift in terms of your heart and motivation, it is easy to calculate in keeping with your income (1 Cor. 16:2), and it allows you to use the majority of your income as you choose fit (still directed by the spirit). I am also conscious that Jesus said to the Pharisees ‘You should have practiced the latter’ (justice, mercy, and faithfulness), ‘without neglecting the former’ (giving a tenth). When Jesus speaks of the law in the sermon on the mount, He speaks of His followers living in a manner that does not merely abide by the law, but surpasses it.

Our giving may or may not surpass that of the Pharisees who followed the letter of the law, but our character and the attitude of our hearts in giving ought to put the Pharisees to shame (cf. Matthew 5:20). My conclusion in regard to the amount a believer should tithe is that ten percent is a good guide, but that after prayerful consideration ‘each man should give what he has decided in his heart to give, not reluctantly or under compulsion’ (2 Corinthians 9:7).

Where does the tithe go?

There are a variety of things that tithed money is used for. In Acts chapter 4, money was brought to the church leaders. It says that they ‘put it at the apostles’ feet, and it was distributed to anyone as he had need’ (Acts 4:35). God does not need our money. For He owns the cattle on a thousand hills and declares the ‘world is mine, and all that is in it’ (Ps 50:10-12). However, God does use our tithes and offering for the extension of His Kingdom on earth. This includes contributing to the wages of Christian workers in the church and in the mission field (1 Tim 5:17-18), maintenance and running costs for the church facilities, provision for those in need in the community, and further work that the Spirit may direct.

The old testament speaks of storehouses for offerings, and some have accused churches of building storehouses. However, churches and church leadership face the same principles as individuals in terms of finances and our church leadership does not seek to store up treasures or look for material gain (for individuals or the community), rather church finances (both received from tithes and other sources) are used for the purposes of mission and discipleship following the Spirit’s leading to the best of our ability. The church is God’s chosen and anointed structure for the extension of His kingdom in this world, and God chooses to provide support from this ministry through the community giving. There is accountability to God in how this money is spent and in our church, all members contribute to the discussion of the allocation of funds at the annual budget meeting.

Offerings

There are times we are called to give, above and beyond our regular tithe. An example of this from scripture is the collection for the church in Jerusalem, where Paul sought financial support from a number of churches to provide for an immediate need for the church in Jerusalem.

Does God Bless Me When I Give?

There is significant debate over the issue of prosperity arising from giving. In Malachi 3, the Lord rebukes the people from robbing from Him by withholding their tithes and offerings and neglecting the needs of the Levites (whom the tithe feeds). He then challenges them to repent and return to His ways, including tithing and He says “Test me in this... and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have enough room for it” (Malachi 3:10).

Some have taken this verse to mean that if you give to God, you will be rewarded financially for this faithfulness. There are a few comments that I would like to make about this passage before looking at God’s blessing. The first is that the blessing spoken of here is not primarily financial. The nation is in a situation of drought and God’s opening of the flood gates is probably referring to rain. Secondly, if we are giving in order to receive we are overlooking the point of this passage. In their greed and selfishness the people withheld from God. If we are then going to give to God in order that we receive from Him, the sinful attitude of the heart has not changed. Jesus said ‘It is more blessed to give than to receive’ (Acts 20:35). God is not indebted to us, nor does His blessing increase because of works that we have done. Paul also speaks of corrupt men ‘who have been robbed of the truth and who think that godliness is a means to financial gain’ and teaches that true gain is not found in wealth but in ‘godliness with content’ (1 Tim 6).

However, when we walk in His ways and purposes we can expect to experience God’s blessing, so how does this work? God provides in His grace. One thing that amazes me time and time again as I read through the scriptures, is that God provides out of His grace when we are not in a position to offer anything to Him, and then once He has provided His blessing, He directs us in how to continue to walk in that blessing according to His purposes.

We see an example of this in Exodus where God rescues the people from slavery in Egypt. This was a gracious act that did not require a commitment on behalf of the people to be God’s people. However, once they are safely liberated from Egypt, God puts forward a new way of life with the covenant at Mt. Sinai. If the people would choose to walk in God’s ways then they would be blessed, they would be God’s people and He would be their God, and the promises made to their ancestors would be fulfilled. This idea is reinforced by Deuteronomy 28 which speaks of blessings and curses. When we choose to walk in the ways of the Lord, then we live under His blessing. When we choose not to walk in the ways of the Lord, we choose not to live under His blessing.

I believe that this is true of our giving. God graciously gives to us and provides for us and will continue to do so. Now that we are saved and living by the Spirit, we are a new creation in a new kingdom, and as we choose to embrace God and His Kingdom, our priorities in our finances will reflect the attitudes of this new Spirit-filled life. **As we walk in the ways of God we will experience His blessings, which in some cases may be financial. But if we choose to walk in the ways of the world, we cannot expect to see the fruit of the blessings of the kingdom of God (that in the way that we live we are opposing) in our lives.** If we love God and our decisions are driven by our love for Him, we will see the fruit of that in our lives. If we love money and that is what drives our decisions, then that is the fruit that we will see, for **‘People who want to get rich fall into temptation and a trap and into many foolish and harmful desires that plunge men into ruin and destruction. For the love of money is a root of all kinds of evil. Some people, eager for money, have wandered from the faith and pierced themselves with many griefs’ (1 Timothy 6:9-10).**

The blessing that we receive is not necessarily financial, which is a very good thing as money does not last. ‘We brought nothing into the world, and we can take nothing out of it’ (1 Timothy 6:7). As opposed to seeking wealth Paul, through Timothy, commands the church ‘to do good, to be rich in good deeds, and to be generous and willing to share. In this way they will lay up treasure for themselves as a firm foundation for the coming age, so that they may take hold of the life that is truly life’ (1 Timothy 6:19). The blessings that we receive for giving may not return to us as financial blessing, but we will be blessed in the fruit of our investment in the Kingdom of God and will experience this blessing in the age to come even if we don’t experience it immediately. There are treasures to be found in the kingdom to come and there are treasures in this world, that are far greater than money, such as **the development of a generous and faithful character.**

Be Intentional with Finances

As Christians, wealth does not take a priority in our lives, but this doesn’t mean that we shouldn’t be intentional or wise with what we do with our money. Jesus indicates in the parable of the talents (Matthew 25:14-30) that what we do with the resources that we have been given is important, and this includes money. **One night at Catalyst, a gentleman from ‘Ethical Investments’ came to speak to the group about finances and he gave three guidelines that are helpful in how we use our money. And I highly recommend these to you.**

Give Generously

As we live by the Spirit we are called to be generous with our resources. We should make provision in our finances to be regular givers and to position

ourselves to be able to give and to be generous when a need arises.

Save Diligently

If we are going to be wise with our money this includes saving.

Spend Intentionally

Spending intentionally is really important. Being intentional in spending not only saves money on unneeded impulse buys, it can have a significant impact on the types of products and the brands of products that we buy. Most of the money that comes into our bank accounts goes out again pretty quickly. Have you ever asked yourself where this money goes? Ultimately it ends up in someone else's pocket. **When you purchase a product or a service, you are investing in the companies that provide that product or service.** When we purchase a product owned by a company that does not treat workers fairly, we are contributing (indirectly) to the structures of our world that harbour the kinds of injustice that Jesus and the prophets spoke so strongly against. We should be as intentional as possible to purchase products that contribute to the growth of companies with ethical practices.

Further Study: Paul's Principles for Giving (2 Cor. 9:1-15)

If you would like to do some further study about giving, 2 Corinthians 8 & 9 and 1 Timothy 6 are helpful chapters. Below are some brief notes on 2 Corinthians 9 from www.generouslife.info.

Give enthusiastically – Find the Motivation

2 Cor 9:2-3 I know your eagerness to help, and I have been boasting about it to the Macedonians, telling them that since last year you in Achaia were ready to give; and your enthusiasm has stirred most of them to action.

Give Preparedly – Find the Means

2 Cor 9:3-5 I am sending the brothers in order that our boasting about you in this matter should not prove hollow, but that you may be ready, as I said you would be. For if any Macedonians come with me and find you unprepared, we-not to say anything about you-would be ashamed of having been so confident. So I thought it necessary to urge the brothers to visit you in advance and finish the arrangements for the generous gift you had promised. Then it will be ready as a generous gift, not as one grudgingly given.

1 Chron 29:1-5 (David said) “The task is great, because this palatial structure is not for man but for the LORD God. With all my resources I have provided for the temple of my God...gold...silver...bronze... iron...wood...stones...marble - all of these in large quantities. Besides, in my devotion to the temple of my God

I now give my personal treasures of gold and silver for the temple of my God, over and above everything I have provided for this holy temple.

Ex 35:5 (Moses said to the people) “From what you have, take an offering for the LORD.”

Give Willingly – Find the Motive

2 Cor 9:6-8 Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.

1 Chron 29:5-7 (David said) “Now, who is willing to consecrate himself today to the LORD?” Then the leaders of families, the officers...the commanders....and the officials in charge of the king's work gave willingly. They gave toward the work on the temple of God.

Ex 35:21-22 (Following Moses' appeal) Everyone who was willing and whose heart moved him came and brought an offering to the LORD for the work on the Tent of Meeting, for all its service, and for the sacred garments. All who were willing, men and women alike, came and brought gold jewellery of all kinds: brooches, earrings, rings and ornaments. They all presented their gold as a wave offering to the LORD.

Give Expectantly – Find the Magnitude

2 Cor 9:10-12 Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness. 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. This service that you perform is not only supplying the needs of God's people but is also overflowing in many expressions of thanks to God.

Give Obediently – Find the Maturity

2 Cor 9:12-13 This service that you perform is not only supplying the needs of God's people but is also overflowing in many expressions of thanks to God. Because of the service by which you have proved yourselves, men will praise God for the obedience that accompanies your confession of the gospel of Christ, and for your generosity in sharing with them and with everyone else.

References

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